App F IX 4

Previous References

1951-52
C M 3

File No 57-51-
Serial Nos 1 2

330

Later References
CM DCP 502/53

GENERAL AND REVENUE SECRETARIAT

Serial Nos 2

P-210
1 K

Part B for June 1953

SUBJECT

Abolition of Octroi on articles subject to Sales Tax - Grawing Compensation to the Municipality.

L 2274/Dated 12 6 51

To,

The Secretary
to the Govt of India
Ministry of States
New Delhi
Repies

WD 010861—GPB—25 0)0—~~18-9-50~~

891/ml 892/ml

Levy of Municipal octroi by the Mysore State on food and foodstuffs and [illegible] and on goods from other states in [illegible] Government of India [illegible] Ministry of States [illegible] No. D-6093 - Econ [illegible] dated [illegible] Harander and copy of telegram dated [illegible] Basa Raja Gopal [illegible] Mysore [illegible] requests to be informed of the action taken there on [illegible] due course [illegible]

Chief Secy's Orders

1) [illegible] may please be noted [illegible] (sd) [illegible] 17/8/49

2) A copy of [illegible] dated [illegible] from Basava Rajagopal to the Minister [illegible] the Political Secy. on the subject

Orders of the Minister for Ecty Affs

I want to take up this subject before the Cabinet. A note may therefore be prepared. sd

(sd) P S Sowmy
29.7.49

The following note is put up as ordered

3) On proposals received for the C

891/ml U892/ml ✓

Levy of Municipal octroi in Mysore State

of octroi duty on silk and co-coon in the Channapatna Town Municipality and on iron and steel among others in Harihar Town Municipality there were similar complaints from the industrial interests concerned against these levies and it was therefore considered necessary to state the position regarding octroi duty levied by Municipalities with reference to the levy of Sales tax come to be introduced recently by the Government. This question was discussed at a Cabinet meeting held on 7 8 48 when the following resolution was recorded:-

"Council is of opinion that as the Sales tax is proposed to be levied during 1948-49, and the question of the levy of octroi duty on new goods or at higher levels has been raised by several Municipalities, the following policy may be observed in dealing with the requests of Municipalities for sanctioning levy of octroi duty:-

1) So far as the city Municipalities are concerned no octroi duty on goods or articles on which octroi duty is not being levied now should be sanctioned by Government

2) No increase of the rate of octroi duty on any articles by any of

891/ml 892/ml

3 Levy of municipal octroi in Mysore State

The levy of municipalities should be sanctioned

3) So far as Town and Municipal Municipalities are concerned this question of levy of octroi duty on new articles or increase of the level of duties on articles now subject to octroi duty may be considered in regard to each article and municipality such sanctioned on merits

These principles will be applied to the years 48-49 and the entire question will be reviewed at the time of the consideration of the Budget for 1949-50

4) Orders were issued in G.O. No 2554-2670 fml 88-48-9 dated 11.9 laying down accordingly the policy to be governing the levy of octroi duty in municipalities during the year 1948-49 subject to review at the time of consideration of the State Budget for 1949-50

5) When the State Budget for 1949-50 came up for consideration this plea was submitted for reviewing the question and formulating the future policy in this regard but the Government pleased to order that the question may be over for the present

6) During the year 1948-49 the scope for the levy of octroi duty in municipalities had thus been

891/ml 892/ml

heavy of Municipal octroi in Mysore State circumscribed by the issue of the above instructions, as a preliminary to a more definite policy being formulated for future application. But the instructions issued on the above of 11 9 49 having cleared to be operative after 30 6 49 and no fresh rules having been issued on the subject thereafter, the Municipalities have again been at liberty now to propose this levy as above before on spite of the introduction of Sales tax in the State. The levy of octroi in Municipalities in addition to the Sales tax has come to be censured as amounting to double taxation as seen from the telegram and the petition sent by Sri Dasa Rajagopal to the Minister of the Central Cabinet

8 9 7) The finances of most of the Municipalities are in a precarious condition. Hence to do away now with the levy of octroi duty which has all along been an important source of revenue to the Municipalities without finding alternative ways and means of compensating for this loss would have the effect of seriously crippling their capability to discharge their obligatory duties. A note for improving the financial resources of Town and Minor Municipalities in the State has also been separately submitted to the Dewan Sahib for orders

Thos 3/8/49 Pr 14 8 49

892 Levy of octroi duty in the Municipalities in the State

8) It is stated in the representation of Sri Rajagopal that double taxation by way of octroi duty and Sales tax prevails only in Mysore and nowhere else. It is not clear whether this is entirely correct. In the Bombay Corporation, for instance the same ~~duty~~ tax is collected and it is termed "Town Duty" and it is not known whether on the advent of the Sales Tax, the Corporation has ceased to collect this duty.

9) Again, as stated above most Municipalities realise a large portion of their income from the levy of this duty and its abolition, without fully compensating them for the loss, would seriously cripple their finances and render them unable even to discharge their normal obligations. The figures of the income expected by these ~~four~~ City Municipalities and a few Town Municipalities for the year 1948-49 so are given below.

Davangere & Hole Coby not incl

a) Bangalore City Rs 16,00,000/-
b) Bangalore Civil Station 3,00,000/-
c) Mysore City 6,91,000/-
d) Tiptur 57,292/-
e) Chikkaballapur 30,000/-

By the 101 PI Instructions, the statistics were collected last year, relating to the realisations from the levy of octroi in cities from which it is clear for two years or so. These statistics would give us an indication of the loss

952 / 8/3 / 5/11/49 Levy of Municipal octroi in Mysore State

such MLs would be put up to of this levy is abolished & the total amount which would have to be given as compensation to the MLs, out of state funds if such a policy is decided upon

5/8/49

11) The Statement* relating to the flag x
Realisations from the levy of octroi during 47 48 is put up. The realisations from octroi total Rs 28,90,732/ as detailed below -

Bangalore city Mcly	Rs 10 85,233/
Civil station	Rs 2 58 323/.
Mysore city -	Rs 4 49 887/
Davangere city -	Rs 1 09 799/.
Town and Mfcar Mclys -	Rs 9 87 490/
Total	Rs 28 90,732

12) Figures for the year 48 49 are not available and from the budget estimates of Blore city and civil station for 1949 so received in the office, it is seen that there is an appreciable increase of income from this source - A diff. accounts statement is also put.

6/8/49 6/8/49

13) Issue the actuals put up, after

9/8/49

891 & 892 & 952 pt

Levy of octroi in Mysore state

To
The Dy Secy to the Govt of India, States
Ministry New Delhi

No L 1756 dated 10 8 49

Acknowledges the receipt of the letter

14) File resubmitted after acknowledging the letter of the Govt of India

Rae 10/8/49
10 8 49

15) There are 108 Municipalities (3 Cities, 49 towns and 56 Minor) in the State Octroi duty is levied in the city, town and minor municipalities in the State under the provisions of the following sections -

1 Section 64 (1)(b)(iv) of the City Municipalities Act, 1933,

2 Section 61 (1) (b)(iv) of the Town Municipalities Act, 1933

3 Section 61(1) (a) of the Minor Municipalities Act, 1933

Flag A

16) A statement showing the realizations in each Municipality from this source of revenue for the year 1947-48 is put up It will amount to as much as Rs 28,90,732/- The three City Municipalities and the Civil Station alone account for Rs 19,03,242/- approximately, i e , more than 2/3 of the total realizations With the increase in trade and in the number of articles subjected to this taxation every year by each municipality, this amount is bound to increase further Octroi has been levied in the K G F Sanitary Board also but it has not been taken into account here

17) Consequent on the introduction of the Sales Tax in the State, some representations have been made for the abolition

952/mb

Levy of octroi in Mysore State

of the octroi duty as it would amount to double taxation so far as the interest of the consumers are concerned, and that this would also operate as an impediment to the movement of trade Government have also taken note of this fact and have passed the Government order dated 11th September 1948 Flag G

18) A copy of the telegram dated 20th July 1949 of the Dasa Rajagopal sent to the Commerce Minister of the Government of India urging the abolition of the levy of this duty by the Mysore Government is for perusal Also a copy of the letter received from the same merchant is put up Flag D Flag C

19) The Ministry of States requests to be informed of the action taken in the matter The Mysore Chamber of Commerce has also urged on the Government the immediate necessity of the abolition of the octroi duty levied by the Municipalities throughout the State PVD Flag E

20) In regard to the statements made by the said merchant that this double taxation has resulted in the merchants of the Mysore State losing all their business as the same commodity is available cheaper in the neighbouring provinces of Madras and Bombay, and that this duty is not levied in any other part of the Indian Dominion seem to be not only incorrect but a little exaggerated

21) In the Bombay Presidency, town duties are being levied in addition to the sales tax and it is not known whether the octroi has been done away with It is however too early to judge the effect of the sales tax in the State Vis-Vis the levy of octroi as the former has been introduced only very recently

22) The octroi duty has been in force in the Mills in the State from a very long time — perhaps for over 50 years and the people have been accustomed to it Further, the collection of this levy does not present any kind of difficulty and the Municipalities have been realising from this source a good portion of their income which is utilised for schemes of Town Improvement The question is one of policy

952/ml

Levy of octroi in the Mysore State

and involves the finances of the State as well as of the local bodies

23) The points for consideration and orders are (1) whether the levy of octroi duty may be abolished and if so, whether the provisions of the respective Acts may be suitably amended (2) whether if it is abolished, the Municipalities concerned may not have to be compensated to the extent of the loss, less the collection charges and (3) if so, from what source this loss of revenue to the Municipalities would be reimbursed

26) Reference para 2 supra

General Secy for 11/8/49

27) As a question of policy is involved it may be discussed in Council, and decision taken on the lines laid down in para 23 of the notes

Minister Ady for 13/8/49

28) This question had already (Municipalities) come up once for consideration before the Cabinet which rejected in the order dated 11th September 1948 "In accordance with that order no municipality was allowed to levy octroi duty on articles that had not been hitherto levied nor allowed to enhance the existing rate. It is in this connection that I obtained information of octroi collections of all the six municipalities of the State

[8]

Heavy of octroi on Mysore state

In para 3 of the Govt. order mentioned above it is said that the entire question will be reviewed at the time of consideration of the State Budget. But it was not taken up

4/ It may be taken up now and a circulation note be prepared

3a) Re para 20 There is an element of truth in it. For instance Hindupur a neighbouring town a trading centre for wholesale business of piece goods can sell cheaper than Bangalore. But as pointed out there is some exaggeration in the letter when it says "--- merchants of Mysore State losing all their business ---"

P.G. Lele

14/8/49

No 652

Date 194

A.G. TO GOVT OF MYSORE
Date 16/8
AN FOR EE AR MENTS

1) orders of the Chief Minister have to be obtained for putting up a circulation note if it is decided to dispose of the case by circulation only

2) It is however respectfully submitted that being an important question involving a matter of policy, it would be desirable to consider it at a meeting of the Council of Ministers

3) Further, it is for consideration if the question has to be considered in respect

[illegible] 11

[illegible] levy of octroi on the Mysore state

of only the city Mths or in regard

to the levy of octroi in Town

Minor Mths also in the state. In

the latter case, the file may be

sent to the Minister for L. Self Gov

orders, so that the entire subject

may be discussed and a decision

arrived at, so as to be applicable to

all the municipalities in the state

For orders

[illegible] 16/8/49

34) Para 15 to 33 of this letter are for reversal, and

it is for orders whether the question of

levy of octroi in Town and Minor Municipalities

may also be considered, and it seems better

that this question is also discussed

[illegible] 17/8/49

Minister of L S G 17/8/49

35) The observation made by the Hon'ble Minister

for city Mths as at para 28 supra states

that no Mth in the state was allowed

Office of the Minister for Local S Government.
No 852
Date 18/8/49

Date 17/8

...ry of octroi in Mysore State

to either to increase the existing rates or levy fresh tax of octroi on any article. I am afraid, may not convey the same meaning of the G.O dated 11th September 48 on the above subject. The instructions as per the G.O are applicable only to the city Municipalities & not Town & minor Municipalities.

36) The rate of municipal tax levied in town & minor Municipalities in the State is much less compared to the rate obtaining in the neighbouring provinces. This was one of the reasons to confirm the present practice of octroi in these small Municipalities. I have no objection for the question being discussed in Parliament.

37) How the minister for Local Municipalities

38) When I wrote, I meant its applicability only to the City Municipalities which I am in charge of. The last sentence of para 28 also clarifies it.

39) Para 3 of the said G.O refers to the whole question of policy of the levy of octroi, both of City and Town & Minor Municipalities.

MYSORE GOVERNMENT ... Date 19/8/49

THE MINISTER FOR CITY MUNICIPALITIES AND BAZARS No 770 Date 22-8-1949

Office of the Minister for Local Self Government No 935 24/8/49

SECRETARY TO GOVT OF MYSORE

Removal of the Levy of voluntary in Mysore State

95/L

40) The file may be sent to the Hon'ble the Chief Minister for favour of orders as to how the this may be discussed at a meeting of Council or disposed of by circulation

[illegible] 25/8/49

29/8
Chief Minister
1407
30 8 49
5 9 49

41) May be kept to be discussed in Council

[illegible] 25/8/49

[illegible] 30/8/49

42) The subject in all its aspects may be considered at a Council meeting. A note may be prepared for circulation to ministers

Kca
4/9/49

[illegible] 5/9

[illegible] 7/9/49

7/9

43) A draft Council note is put up for consideration

[illegible] 8/9/49

[illegible] 8/9/49

[illegible] 9/9/49

Abolition of the Levy of octroi in the Mysore State

44) Pl. type, 13 copies attached

for 19/9/49

45) Thirteen typed copies of the Council note are put up

Secy for 19/9/49

Asst Secy (C B Wed) 46) 12/9/49 for 19/9/49

GOVT OF MYSORE No Date 13/9/49 CEN REC DE AR KEYS
CONFIDENTIAL BRANCH 13 SEP 1949

C 369/49-50

47) The subject referred to in this file i.e "Abolition of levy of octroi in the Mysore State is one which constitutes a source of revenue to the State and naturally has to pass through Financial Department for opinion. This file has not been perused by the Fin Secretary at any stage

48) May perhaps be transmitted to the administration Secretariat, for taking needful action and retransmission, before circulating the file among the Hon Ministers

49) Submitted for perusal & orders

Chief Secy (Esmp) 15/9/49

15/9/49

GOVT OF MYSORE 2675

50) I cannot help remarking that the views of the F/D should have been obtained as to appropriate

ABOLITION OF LEVY OF CCT OI I I THE MYSORE STATE

stage by the Commission's Secy
It would be awkward or unusual
to do so now when Hon'ble Members
have expressed themselves, but this
cannot be avoided for the proper
consideration of the question

51) It would also be necessary
to obtain the views of the Secy dealing
with Sales Tax, factual information as
to the other under this new item
so far the probable receipts for
the next few years how far the
Municipalities can be compensated,
if at all from the realisations
under Sales Tax it would be
useful

Genl Secy
yes

16/9/49
16/9/49
16/9/49

Copy of Representation dated 29 8 49 from
the vice president and Members of the chamber
of commerce to the Min for Finance and
Industries on the Budget (Revd with Finance
Secy No 810/F 8)

Minister's orders

52) " This matter has to be examined in detail
The amount that the Municipality would lose

1157 1533/ml

Abolition of the levy of octroi in the Mysore State and how they propose to make up the loss have to be considered A note may be prepared early.

(Sd) H C A
29 8 49

53) The Council note put up below explains fully the case on the Municipal side. The Financial Secy of the Govt may be consulted as observed by the chief Secy at paras 50 & 51 supra

Rao 21/9/49

Gentlemen for 26/9/49

54) The question involved originally in this case was primarily the abolition of octroi duty (vide reference from the Government of India) levied in the State Until this issue was decided, the question of compensating the Municipalities for the loss to be sustained by them and the source for re-imbursing the same which are ancilliary thereto ould not be considered Hence the file was not referred to he Financial Secretary

55) Further, it was nowhere suggested that this loss hould be met from the realisations of the Sales Tax - ence there was no occasion to refer it to the Law Secretary ince these points are raised now, the file will be referred o the Financial Secretary and also to the Law Secretary For

favour of remarks

26/9/49

27/9/49

SECRET

56) Sales Tax was introduced primarily to set off the loss of revenue to the State which is the accession to the policy of prohibition. At the moment, due to financial exhaustion, the Sales Tax

Abolition of the levy of octroi duty
in Mysore

to remain the only source of provincial revenue after the financial integration to come off from 1 4 50 To expect a surrender of any part of the reallocations from Sales Tax for remunerating the MCTs is therefore beyond practical politics, either on administrative or fiscal grounds The octroi levy was already in <u>esse</u> as stated in the foregoing note, for decades The Sales Tax came in from 1 9 48 and is a State wide fiscal levy which every individual & institution in the State, including Govt themselves, pay the tax, there is no point in anybody pleading difficulty MCTs, though a local body, is an integral part of the Administration and State Policy It is estopped from proceeding against a general fiscal levy or asking for compensation

(7) If petty trade & commerce are likely to be interfered with, it is the look out of the Govt as much as it is of the MCTs The question of remuneration

of the loss or of the abolition of octroi levy, cannot be raised in relation to Sales Tax

S 8 Apart from this aspect of merit, we addressed the Govt of India if they are thinking of any general direction to placing the entire Indian Sales Tax structure on a uniform basis they have replied in the negative. But Sri V P Krishnamachari, the Chairman of the Indian Fiscal Commission has said in a press interview at Madras that the Indian Constituent Assembly has taken an Article for taking power to lay down general principles applicable to all Sales Taxes in the provinces. Vide the page print cut from the Hindu of 29 9 49. When this comes about we will see then here, in Report to consider alignment with provinces. Even so, the proposal made in this paper cannot arise vis a vis the Sales Tax

S 9 If necessary, the Centre of S D

(Sri K Krishnamachari, Chairman of the

1533[illegible] 1157

Abolition of the levy of octroi duty will may be considered n o and then the Secy

A | 1157/FL

A and Secy 17x/49

2408 60) yes A maybe done

W O 73/FL 1881
Send Two files 21/10/49

61 Forwarded with the compliments to the Commr (ZS V)

Two files

Zonal Asst 10/10/49

STC 80/49-50 LOFE

ST & 569/49-50

S T C 86/49-50 12-10-1949

Returned with compliments -

62 Octroi duty is an established levy in the State the abolition of which is to be considered in the light of its repurcussions on the financial position of Municipalities In view of the considerable dependence of the Municipalities on this source of income their finances are likely to be severely dislocated by its abolition unless they are to be guaranteed against the resulting loss of revenue Since the total Octroi income of the Municipalities in the State is placed around Rs 30 lakhs the net gap to be made up is likely to be not less than Rs 25 lakhs per annum Whether an additional commitment to this extent can be taken up by Government depends on the general finances of the State Under the scheme of financial integration, however the more important and elastic sources of revenue such as Railways Income Tax and Excise are shortly to be handed over to the Centre and there is also the possibility of shrinkage of revenue under Excise One of the really elastic sources that will still be with us is Sales Tax which is a new source of revenue on which our dependence is likely to increase progressively in the post-financial-integration period The same should not

I feel, be compromised by the acceptance of additional liabilities which have no significance for the general revenues of the State It seems thus that the time is inopportune to consider the abolition of Octroi duty, as it may involve a commitment of a recurring nature on the general revenue when the effect of financial integration on the provincial budgets cannot as yet be foreseen Should it however be decided on grounds of policy to do away with octroi immediately, the question of financial assistance to Municipalities dependent on this source of revenue arises for consideration Such assistance may I think take the form of a grant-in-aid, based on the average net income from octroi in each municipality the same being limited in any case to a minimum period of 3 to 5 years, by which time the Municipalities should be in a position to improve their finances by exploring all alternative sources of revenue open to them The amount of such grant-in-aid must correctly come out of the general balances of the State rather than from any particular source of revenue like Sales Tax

N Madhavan

COMMISSIONER OF SALES TAX

SECRETARY LAW DEPARTMENT 279 15 OCT 1949 GOVT OF MYSORE

A

63 It is doubtful if 'A' be at all feasible. The Fe Secy may however consider the suggestion

64) For favour of Remarks
Fnce Secy
LTC

SECRETARY LAW DEPARTMENT 2766 17 OCT 1949 GOVT OF MYSORE

65 What has been done in this respect by the Bombay and the Madras govts when the S T was introduced there or subsequently? This may be kindly stated
Law Secy (LTC) 19 10 49

1154 1533/49 Abolition of the levy of Cesse 1157

General and Revenue Secretariat | File No | of 19 | [App F III-2

WD 06071—GPB—25 000—20-6-49

Serial No

Reference — para 65

66) If approved this may be referred to the Municipal Branch for furnishing the information required by the Financial Secretary in para 65

Asst Secy 25/10/49 25/10 Asst Secy 25/10/49

Minister 26/10/49

67) Draft letter to the Chief Secretaries to the Govts of Bombay and Madras is put up for approval

29/10/49 68) As no information is available on the point referred to at para 65 supra, a draft letter calling for particulars from the Bombay Madras govts is put up for approval

Asst Secy 31/10/49

Sec 1/11/49

69) Issue letter

2/11/49

70 The Chief Secy to the Govt of Bombay
" " of Madras

4677-87 of 10/11/49 calls for information

Sec 11/11/49

Date 6/6/10 31/10

NOTE—Contn Sheet

abolition of the tax of octroi duty on the state

File No V2068 / 3971/ml of 19 | General and Revenue Secretariat

Serial No

From

The Dy Secy to the Govt of Madras
Revenue Dept

No 64315 - N/49-2 dt 10 12 49

States that no octroi duty was levied by the Municipalities in the province

70) The Reply from the Bombay Govt is not yet Received

71) A draft Reminder is put up for approval

Cert seen 20/12/49

72) Seen 20/12/49

72) Issue 21/12/49

70

The Chief Secy to the Govt of Bombay
L 65624 of 57/1/50
Reminder issued

Sus A 17/1/50

Sir

The Municipal Comr
Mysore

Letter nos 1 15/1/50 of 23 1 50 requests orders in the matter

74) The reply from the Chief Secy to Govt of Bombay is awaited

Sd/ 14/2/50

75) There is no use waiting any longer
Pl keep up a time for tickling

for 18/2/50

Now seen

I TO GOVT OF MYSORE
No 10370
Date 20/1
LEGAL DEPARTMENT

abolition and levy of octroi duty in the state

General and Revenue Secretariat | File No S 101/ml of 1949-50

WD 06071—GPB—9 000—26 6 49

Serial No

76) The reply received from the Madras Govt is flagged L" It is stated that no octroi duties were being levied by the Municipalities in the province No reply is received from the Bombay Govt inspite of several reminders issued

77) The file may now be referred to the Financial Secretary with reference to para 65 supra

Raj 17/2/50

78) Pl put up another draft reminder to the Chief Sec to the Govt of Bombay.

18/2/50

79) A draft reminder is submitted for approval

21/2/50

80) Done 23/2/50

81) Letter not issued as the reply received since

From
The Under Sec to the Govt of Bombay L S G & P H Deptt
No S 164/50246 A dt 20 2 50
forwards the information called for.

82) The Bombay Govt have informed that they have not taken any steps for the abolition of octroi duties levied by Municipalities when the Sales tax came to be introduced in it

Abolition of the Cess & octroi duty on the sale

File No. 1157 / 51 Stat/Fol 5647 of 1949-50 General and Revenue Secretariat

Serial No

province

83) ~~In the Madras proceedings it is~~ stated that no octroi duty was being levied at all by the Municipalities in the Madras Govt

84) Sub for orders. Ref para 65 supra

Re 27/2/50 85 The above information may be sent to the Fl Secy with reference to para 65 supra

L & S Secy 28/2/50

Fl Secy (Fc) 28/2/50

7/3/50

86) Suffering from a succession of deficits, faced with the certain loss of good yielding departments in the near future, asked by the centre to present a balanced budget and unable to ask the municipalities to simply forego this revenue, the only course left to us is to follow the example of Bombay, where on the introduction of Sales tax Octroi was not abolished, nor for the above mentioned reasons need or can it be abolished in Mysore

Law Secy (Fc) 3 50

7/3

Pl note (Fc)

7/3/50

SECRETARIAT Date 28/2/50 GEN SECT
GENERAL & REVENUE SECRETARIAT U O No 9262 2 MAR 1950 SECRETARIAT
SECRETARIAT 6836 1950 GOVT OF MYSORE

Serial No

87) The previous papers are submitted (Flag I in the linked file 810/72)
In view of the Financial Secretary's ~~view~~ opinion in para 86 and in view of the fact that it is proposed to levy Sales tax on poultry also it may not be possible to exempt the export of goods from the levy of Sales Tax as suggested by the Mysore Chamber of Commerce. This has been discussed at length above
Law Secy) 27/3/50

SECRETARIAT 776 28 MAR 1950 GOVT OF MYSORE

88) Exemption may not be desirable
1859 4/4/1

112
5-4-50

89) This has still to be considered in greater detail - I thought the loss would be round about Rs 70/ lakhs
Varify and footing please
11/4/50
1859 11/4/50.

90) According to para 11 the loss will be above Rs 28 lakhs. This information appears to have been collected from Budgets of the local Bodies. In any case it may not be desirable to incur such a heavy loss. No sales tax is being levied on pulses and restricted from so in the Constitution regarding Sales tax on Exports after one year. It also have repercussion on the Sales tax Rev. Besides there is also agitation

NOTE—Contn Sheet

Abolition of the Octroi section duty on the State

File No 1157 / 5101/ol 5647 of 1949-50 | General and Re[illegible] Secretariat

Serial No

province

83) ~~In the Madras province it~~ is stated that no octroi duty was being levied at all by the municipalities in the Madras Govt

84) Sub for orders. Ref para 65 papers

Re 27/2/50 85 The above information may be sent to the Fl Sec with reference to para 65 supra

L & S Secy 28/2/50

Fl Secy (Ac) 28/2/50

7/3/50

86) Suffering from a succession of deficits, faced with the certain loss of good yielding departments in the near future, asked by the centre to present a balanced budget and unable to ask the municipalities to simply forego this revenue, the only course left to us is to follow the example of Bombay, where on the introduction of Sales tax Octroi was not abolished, nor for the above mentioned reasons need or can it be abolished in Mysore

Law Secy (re) 3 50

7/3

SECRETARIAT Date 28/2/50 GEN SECT
FINANCIAL & REVENUE SECRETARIAT
U O No 9262 2 MAR 1950
SECRETARIAT DEPTT 6836 1950 GOVT OF MYSORE

Pl note w/ko

7/3/50

Serial No

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Law Secy) 27/3/50
25/3/50

FILED WDEA THE 776 28 1950 GOVT OF MYSORE

88) Exemption may not be desirable 18/4/41

112
5-4-50

89) This has still to be considered in greater detail - I thought the loss would be round about Rs 70/ lakhs Varify and footing please HLD 11/4/50
HLD 11/4/50
18/4/50.

90) According to para 11 the loss will be above Rs 28 lakhs this information appears to have been collected from Budgets of the local Bodies In any case it may not be desirable to incur such a heavy loss No Sales Tax is levied on poultry and restricted from in the Constitution regarding Sales tax on Exports after one year will also have repercussion on the Sales tax Rev Besides there is also agitation

NOTE—Contn Sheet

File No 26 11/IV Abolishing the levy of octroi duty in the State of 19

General and Peven Secretariat

Serial No

w compensation to cover losses on account
as an income tax in the by dishonks

Yes — 11/4

91) The proposal hardly merits support on financial grounds PL see paras 5 6 & 7 & 86

92) On principle also, whatever the quantum of loss, when the exchequer cannot afford, it is scarcely practical to think of entertaining the proposal

Law Secy) 11/4/50

93) 11/4/50

Min for Fin)

94) I would like a fairly detailed note on the amount of octroi duty receipts of the various municipalities.

95) The Bombay practice has been referred to. It would be well to get further details if any, are available from Bombay province

Sec 12/4/50

L S G Secy

13/4/50

SECRET LEGISLATIVE DEPARTMENT 11 APR 1950 GOV MISC

MINISTRY OF INDUSTRIES 222 12.4.50

SECRETARIAT Dat 15/4/50

96) Min

:7 564-7/file

Abolition of the levy of octroi duties in the states.

—

97) Copy letter re the concession areas of city Municipalities and the Corporation and the D.C.s of Districts calling for a statement of the income from octroi in the several Municipalities for 3 yrs ending 49 50 and annexed to the Orders Secy L.S.G. and P.H. Dept Govt of Bombay Requesting for further information are put up

98) The two drafts are for approval

It is also for orders whether an interim reply may also be put up to the Govt of India

~~18/4/50~~

99) Statement showing the revenue for 1949 50

1) Commissioner, Corporation of the city of Bombay (Mr. Tin Mayor)

2) " Municipal Commissioners of Hyderabad and Dharwar cities,

3) " D.C.s of Districts

L 726-38/49 20/4/50

Call for information on three heads

To

1 The under Secy to Govt of Bombay L.S.G. and P.H. Dept

L 739/A 20 & 50

Call for information

28

Abolition of the Levying octroi duty in the State

100) The Submitted into Reference to Para 99 Supra

21/4/50

101) Sub for favour of perusal of the action taken in the matter (Dy Secretary)

852
21/4

24/4/50

102) Amt replies pending officers are put up on receipt

23/4/50

103) A draft D.O reminder Submitted for approval

25/4/50

104) Done
25/4/50

No

Non commissioners Hyderabad regd
" " Separation of the up
" Desp Districts
L 1069-80/4976 & 50.
D.O Reminder Issued

29 5847 / 482 / 328

Abolition of the levying octroi duty in the State

From

The Municipal Commissioner, Dewanpore city

Letter no HC 8/50-51 of 21 4 50, forwarding the information called for

10) The replies from the Commissioner Corporation of the city of Bangalore, Municipal Commissioners, Hyderabad, and the Deputy Commissioners of Districts will be awaited. A D.O. Reminder was also issued to them on 26 4 1950

Sd/d
27/9/50

10b) Replies have been received from some of the Dcs of Dists. They may be considered at once

8/11/50

From

The Municipal Commissioner, Hyderabad

Letter no C1-6/50-51 of 27 4 50 forwards the information called for

10) A draft D.O. Reminder is put up for approval

Sd/d
15/5/50

10b) Replies awaited

11/5/50

828/867/830/864/829/952

Abolition of the Levy of octroi duty in the State

To

The Dcs of Mysore, B'lore, Mandya, Hassan, Chitaldrug, Chikmagalur, Kolar Dists

L 1671-81/ad 17 5 50

Do reminder issued

From

The Dc Mandya Dist

Letter no DS 201 c 1891/us-50 dt 29 4 50 furnishes the information

From The Dc Hassan Dist

Letter no H C c 83/us-50 / dt 29 4 50 states that the information will be furnished on receipt of replies from the President.

From

The Dc Shimoga Dist

Letter no A4 c-PR 66/50-51, dt 27 4 50 furnishes the information

From

The Commissioner, Corporation of the city of Bangalore

Letter no D 20 M 50/ad 21 5 50 furnishes the information

9525 1186 31

Abolition of the levy of other duty in the State

From the Dy Commr Dist letter no L Dis 86 C 121/50-5, dt 15.5.50 furnishing the information

109) The Dy Mandya District has not furnished the complete information

110) The Deputy Commissioners of 1 Mysore, 2 Bangalore, 3 Hassan, 4 Chitaldrug, 5 Chickmagalur and 6 Kolar Districts have not yet furnished the information. A reminder was issued on 17.5.50 to expedite information. The receipt of the information will be awaited

Submitted
19/5/50

111) This is an important file which should be kept in view & reminders issued once in 3 or 4 days & telegram may be sent to the Deputy Commrs to furnish replies ~~immediately~~ within a week 6.50

Sri B up to 7/6/50
22/6/50

22/5/50

979 / 1186 / 1284 / 1285 32

Abolition of the Levy of octroi duty in the State

From

The Dy Kolar Dist

Letter no AS C 1207/49-50 of 20/5/50 furnishes the information called for

From

The Dy Mandya Dist

Letter no AS 201 C 1891/49-50 of 19th May 1950 furnishes the information called for

8/5/50

Another letter received from the Piece Goods Merchants Assn and the Importers also put up

112) The 'Deputy Commissioners of Mysore, Bangalore', Hassan, Chikmagalur and 'Chital drug' Districts have not furnished information yet

113) The Deputy Commissioners of Mandya and Shimoga Districts have furnished only a part of the information

114) A Do Reminder, is however put up for approval

Subd
25/5/50

115) Demi official
25/5/50

DCs of Mysore, B'lore, Hassan Chikmagalur, Chital drug and Mandya and Shimoga Districts

h 2288-94/49 25 5 50

Do Reminder issued

1355 / 15105 1940 33 Levy of other Duty
and Abolition of the Levy of other Duty
in the State

From
The Dy Mysore Dist

Letter no D3 Gh 1747/49-50 dated
22nd/24th May 1950, furnishes information
called for

1(b) It states that Presidents
of T Narasipura, Mysore, Bannur,
Hegganadoddanakote, and Saligrama
Minor Municipalities have not
yet furnished the information
in this behalf. It will be
awaited

1(c) It states that the
requisite telegraphic
reminders to the Dy's
are issued

Submitted
27/5/50

Sustain
27/5/50

From
The Dy Bellary Dist

Letter no Z1 Dis 116 3741/49-50 dt
31 5 50 furnishes the information
called for

From
The Dy Chickmagalur Dist

Letter no A3 PR 52/50-5, dt 27-5-50
states that the information has not
been received from the Presidents
concerned

34
1540 ✓ 1542 ✓ 1543 ✓ 1592

Abolition of the Liquor other Duty in the State

From

The Dr Shimoga Dist

Letter no A4 C 66/50-51 dated 25-5-50 furnishes the information of all the Municipalities except Sorab

From

The Dr Hassan Dist

Letter no Mle 2579/49-50 of 26-5-50 furnishes the information of all the Municipalities except Sakleshpur, Sravanabelagola, Arkalgud and Alur Municipalities

118) Remarks of the L S G Secretary — Who is this officer?" "The name is not legible, further he cannot sign letters addressed to Government The D.C may be suitably instructed"

(Sd) L M of 30/5/50

From

The Dr Chitaldrug District

Letter no A6 C 58/49-50 of 30-5-50 furnishes the information called for

119) Information is due from

1592 Abolition of the working officer in Party in the State

the Deputy Commissioners of Mysore, Hassan, Chikmagalur, ~~Bom~~ and Mandya Districts It will be awarded

Need Funds for

Submd 8/6/50

120) Do remarks have issued to the several officers on 25/5/50

A telegraphic reminder will be issued to the above officers on

the 12th instr

& dig reg) 18/6/50

2805 14/6 I & C CLERK LAT

121) Some of not yet done and if the information called for is not yet received and reminder the Concerned officers or officials

by 15/6 16/6/50

122) Draft telegram is put up for approval

Submd 17/6/50

123) Office abstract & resolution with the memo 17/6/50

Telegrams issued to the Dcs of Mysore Hassan, Chikmagalur and Mandya Districts 17 6 50

124) Re-submitted with reference to Para 123 supra 19/6/50

36

1597/L ✓ 1910 Abolition of the Levy of octroi in Kandahar

125) A reply has been received from Chikkamagalur, that only be policy what is the cost of the telegram sent to the of the Dy Cs

Sd/-
19/6/50

The Dy Chikkamagalur

Letter no As PR 52/50-51 47 13/6/50 furnishes the information called for

126) No reply received from the Dy Chikkamagalur is put up

127) It is ascertained from the Accounts Branch the cost of each telegram ~~charge~~ is Rs 1-6-0

Submitted with reference to para 125 supra

Sd/-
21/6/50

128) Noted
21/6/50

The Dy Secy Revenue, Hassan and Mandya Distts
L 3366-87/47 23 6 50
Furnish information

1910 / 1736 Abolition of the Levy of other Duty in the State

From

The Dy Mandya Dist

Letter no AS 201 C 1891/49-50 of 5/6/1950 furnishes the information called for

129) It is stated that a sum of Rs 9676-8-8 and another sum of Rs 3947-10-3 are reported to have been realised in Maddur and Nagamangala Municipalities respectively during 49-50 under the head Other

130) The information from the Presidents of Melkote and Belakavadi Municipalities have not yet been received It will be awaited

Sd/-
24/6/50

From

The Dy Mandya District

Letter no AS 201 C 1891/49-50 dated 13 6 1950 furnishes the information in regard to the other realised in the Melkote Town Municipal

From

The Dy Mandya Dist

Letter no AS 201 C 1891/49-50 dated 19 6 1950, furnishing the information in regard to the other realised in Belkavadi Mun

38 2063 ✓ 2080 ✓ 2094 ✓ 2365 ✓ 2316

Abolition of the Levy of octroi Duty in the State

From

The Deputy Commissioner, Mysore District

Letter no D3 GL 1747/49-50 dated the 20th June 1950, furnishes the information of all the Municipalities except the Minor Municipality 'Rama samudra'

From

The Deputy Commissioner, Hassan District

Letter no ML C 2579/49-50 dated 19 6 1950 furnishes the information called for except Sorab Municipality for 49-50

131) Information has been received from all the Municipalities in the State. Statements (Flags from F to P) will be got typed, if approved

Subd 30/6/49-50

Subd 30/6/50

132) Yes ~~Attend please~~ 12 copies

From

The D.C Mysore Dist 30/6/50

Letter no L Dis D3 P R S C 6/50-51 furnishes full information in the matter

2365 39 Abolition of the levy of octroi duty in the State

From

The under Secretary to the Government of Bombay, L S G and P H, Department

Letter no S 164/18498 - A dated the 19th June 1950, furnishes the information called for

(33) Detailed information in the subject required at paras 94 and 95 was called for on the two points noted below —

(1) Income derived by way of octroi duty in the various Municipalities in the State

(2) Details with regard to the mode of levy and collection of octroi duty in the Bombay Province

134) As regards the income derived by way of octroi duty in the various Municipalities in the State, a statement of the octroi duty in the Municipalities in the State for the years 1947-48, 1948-49 & 1949-50 has been prepared and placed below

135) As regards the practice in Bombay

2316 40 1 / 2365 Abolition of the levy of octroi duty in the State

2365/mt

Province, the information received is as follows —

Points	Information
1) Details regarding the levy and collection of octroi duty Municipalities in the State of Bombay	It is stated that the mode of levy of octroi duty by Municipalities in this State is regulated by rules framed for this purpose by the Municipalities themselves (with the approval of Government) The rules framed are not uniform
11) Action taken by the Government in regard to the public agitation, if any, for the abolition of octroi consequent on the introduction of Sales Tax	It is stated that there was no public agitation for abolition of octroi consequent upon the introduction of sales tax, and the question of taking any action by Government did not arise

136) Submitted with reference to Paras 94 and 95

mt 18/7/50

137 The particulars required in paras 94 & 95 of the notes supra are furnished in paras

134 & 135 supra. The facts of the case have been set forth in Flag A the draft counter statement filed in September 1949

138) According to the statements put up showing the realizations from octroi in the revenue districts for the years 47-48, 48-49 & 1949-50 it might be computed that the total income from tolls for the whole state per year would be in the neighbourhood of Rs 40 lakhs, including the realizations in the Kolhapur Sainik Board which is not taken into account in the Flag Y consolidated statement putting this may be safely assumed as the approximate figures expected when there is a free flow of trade

139) In the Bombay State, Zakat duties are levied in the corporation of the tolls according to the rules observed by the first

c 713 of the corporate authorities

42

140) In the Madras State, there is no levy of octroi

141) The Committee appointed to go into the question of the working of the Local Option Rules in the State have definitely expressed in favour of the continuance of the levy, subject to certain safeguards.

Pages 317 & 318 of the report

142 The point for consideration now is whether the levy of octroi could be abolished in the State, on the ground that it acts as an impediment to trade & as it would amount to a form of double taxation in view of the levy & recovery of sales tax. Having regard to the report received from Bombay, none of these contentions could be accepted

143) If approved, a report embodying these views to be sent to the Govt of India on the following lines

"The levy of this local tax has been in force in the several Mills in the State for over 75 years and is regulated in accordance with the rules & bylaws approved by the Govt separately for each Mill, under the provisions of the Statute specially governing the local body concerned. People are accustomed to this for a long time & its incidence being not felt burdensome. The total realisations for all the Mills in the State would amount on an average to Rs 40 lakhs per year. It is difficult to find a source which could yield an equally good amount to the Mills & the loss, if abolished cannot be made good out of the State funds. Further, if the realisations are taken away, from

2365/Jul H/4 Abolition of the Levy of Octroi duty in the State

the Municipalities they will not be
in a position to attend even to the
essential services such as conserving —
sanitation, supply of pure drinking water,
unobjectionable drainage, medical aid & other
programmes for providing the amenities of
civilized life to the inhabitants under
their supervision. Every precaution will be taken
to see that the levy ~~which has act~~
~~as an~~ does not act as an impediment
to trade in the cases, fortunately
in favour of the abolition of the levy
of octroi — in the State"

7990
7/11/50 142) For orders — respective papers 94 & 95

[illegible] 14/7/50
14/7/50

[with a copy of Bombay corporation Act]

143) Any interference or abolition of octroi
will greatly affect the finances of the Municipalities
and it will be most unwise to do away with it.
Just as it is done in Bombay, we may also continue
levying both octroi duty and Sales Tax. Hence a
reply on the lines proposed in Para 143 may be put up.

for Govt of India
Dy Minister
Chief Minister
Minister for Finance & Industries

Lay 26/7

3352
152

3352 — 75

Abolition of the levy of Octroi duty in the State

146) It could be argued that there is no justification in levying octroi duty which is ultimately paid by the consumers who are mostly outsiders. The local merchants who enjoy all the amenities of the city or town millers do not pay anything to the Mill by way of octroi but it is recovered from the consumers. But it cannot be helped at present. This system is in vogue in our country for a long time & the levy of Mohatharfa is very low inspite of recent expansion of Assessment. In Madras, they do not levy octroi but the rate of Mohatharfa is twice or thrice higher than ours. It will not be appreciated if we increase the rate of Mohatharfa to three times all at a sudden in order to abolish octroi. This must be done gradually. The increase of Mohatharfa on rental values is being worked upon separately. Having regard to the existing conditions in our country, it is not possible to abolish the octroi at present. I think this may have to go to the council again.

Sd/-
7/11/50

OFFICE OF THE MINISTER FOR FINANCE & INDUSTRIES.
No 4840
Date 11-11-50

147) I entirely agree.
Sd/-
15/1/51

Min 14/1 MS 15/1

148) As per orders above, the question go before the council again. The file may therefore be submitted to the chief Minister

2365/ml

Abolition of the levy of octroi duty in the state

For orders whether this may be disposed of by circulation or at a meeting of the Council

149) A Reply in this behalf is also due to the Govt of India and Reminders being received Orders are therefore solicited as to whether a Reply may now be sent to the Govt of India as at para 146 supra, or the decision of the Council may be awaited

MGR 17/1/51 MS 19/1

150) The question has to go before the Council again. Meanwhile an ad-interim reply may be sent to Govt of India stating that the matter is under active consideration and a final reply will be communicated as soon as a decision is taken

L S G Secy) MS 20/1

Office of the Chief Minister
No 9441
Date of Receipt 1/2/51

151) The matter has to be decided in Council

In view of it may be circulated

(A reply is due to the G of India)

Chief Minister) MS 20/1/51 MS 1/2

152) Circulate

KGR 20/2/51

MS 21/3 MS 22/3

R 23/3

9365 [illegible]

collection of the levy of [illegible]

47

S/Sh

153) Draft circulation note is put up for consideration

154) For approval to L S & Secy) MS 30/3

Chas 29/3/51 JA

137/2 31/3

155) Done MS 4/4/51 MS 4/4

156) Typed fair copies of the circulation note are put up for signature. The file may be sent to the C B for further action

Asst Secy C S) MS 9/4

Chas 1/4/51 JA GK

GENERAL & [illegible] 258/ch 51 10 APR 1951 JVM CONFIDENTIAL BRANCH

Submitted

157) Draft council resolution has not been incorporated in the circulation notes

158) This may be sent to Municipal Branch for merged and for retaining the file

Asst Secy M Br) MS 12/4/51 12/4/57

158) KMS 12/4/51 MS

159) The following draft Council order is suggested for consideration in the circulation note which is for final approval.

"The Council Resolves that having regard to the existing conditions in the Coey-

2365/ml

a Collection of the levy of octroi duty on the State

and the low rate of house tax prevailing in the municipalities of our State such Cannot, all of a sudden, be enhanced. It is not possible to abolish the octroi at present

DC 641

may be appd Refer para 157

a S & Secy) MS 13/4

Ogee 13/4/57

MS 13/4

Appd Ma 14/4/57

MS 16/4

Typed fair copies of the circulation note are put up for signature (after incorporation of draft Council order). The file may be referred to the Chief Secy H for taking further action

Asst Secy) MS 19/4
C S

Cu ci Fi i DC 64/57 52		
Fo oo al b/ C 1 d		12 4 57
ial oncu		15 1 57
d ed		23 4 57
Ci culation to comple		3 5 57
Date 23 4 57		

23 4 57

23 4 57

2365/ mi

733

Abolition of the levy of octroi Duty in the State

64/51 52

1 Circulation copy 3 5 51
2 Minister concerned
3 Included in Proceedings on 9 5 51
4 Forwarded to the Secretary L S G Department with comments or suggestions and return to Control Branch
Date 7 5 51

2 Secy on CL)

7 5 51

7 5 51

71 1951 1073

Circulation notes the
the govt supreme by the Secy
MSR
14/5 MS 15/5

Office of the Minister Local Self Government
No. 997
Date 11/5/51

Draft called for the Govt of Andhra States to put up for Cabinet approval
Refer para 151 The reply is based upon the Council resolution
For approval
L S G Secy) MS 17/5

16/5/51

1660 17/5

Resubmit after Secy returns from Delhi
MS 22/5

Your draft' as revised may be typed & put up
MSR 30/5/51

Have draft as put up
30/5/51

1880 26/5

31/5/51 for L S G Secy) MS 31/5 MS 30/5
perusal
before issue

SECRETARY 1910 31 MAY 1951

L.S.G. summary this Secy) 31/5/51 for issue MS 31/5/51 31/5/51 MS 31/5/51 Issue MS 31/5

2365/ml

50 2365/ml

Abolition of the levy of extra Duty on the

To

The Secretary to the Govt of
Planning &

No L 2274/C M 57 51 2 L

Replies to say that the abolition
this duty in the present context is not
feasible

15 6 53

COUNCIL NOTE

UBJECT Abolition of the Levy of Octroi duty in the State

There are three City, 49 Town and 56 Minor Municipalities in ie State Octroi duty is being levied in all these municipalities rom a very long time as per provisions of the statutes governing nem and it constitutes an important source of revenue for them nformation collected for the year 1947-48 in this behalf has shown that the income realised from this levy approximates to Rs.29,00,000 the three city Municipalities and the Civil Station alone accounting for Rs 19,03,242/- or roughly 2/3 of the total realisations These figures do not, however, take into account the K G F Sanitary Board where also octroi duty is being levied for the last two years With the expansion of trade and the increase in the number of articles subjected to this duty every year by each Municipality, this revenue is bound to increase further

Consequent on the introduction of the Sales Tax in the State, a need was felt to stabilise the position regarding octroi duty levied by the Municipalities The question was discussed at a meeting of the Cabinet held on 7th August 1948 and orders were issued in the Government Order dated 11th September 1948 laying down the policy to govern the levy of octroi in Municipalities during the year 1948-49, as a preliminary to a more definite policy being formulated for future application

Representations have been made for the abolition of the octroi duty on the ground that this levy, with the Sales Tax which has been recently introduced, would amount to double taxation so far as the interests of the consumers are concerned, and would also operate as an impediment to the free movement of trade

The States Ministry of the Government of India have also sent a copy of the telegram purporting to be from Sri Dasa Rajagopal of Bangalore to the Commerce Minister urging the abolition of this duty in the State and have requested that they may be informed of the action taken in the matter

As this levy has been in force for nearly 50 years, the peop have been accustomed to it The collection of this tax presents n

difficulties and the realisations are utilised for improvement schemes To deprive the Municipalities of this important source of revenue in their present impecunious condition would render them incompetent to discharge even their obligatory duties, unless they are adequately compensated otherwise for this loss The question is thus one of policy and involves the finances of the State as well as of the local bodies

When the file was submitted to the Minister for City Municipalities and Muzrai, he was pleased to minute as follows -

> "This question had already come up once for consideration before the Cabinet which resulted in the order dated 11th September 1948 In accordance with that order, no municipality was allowed to levy any octroi duty on articles that had not been hitherto levied nor allowed to enhance the existing rate It is in this connection that I obtained information of Octroi collections of all the City Municipalities of the State In para 3 of the Government Order mentioned above, it is said that the entire question will be reviewed at the time of consideration of State Budget But it was not taken up It may be taken up now and a circulation note be prepared Regarding para 20 -- there is an element of truth in it For instance Hindupur, a neighbouring town a trading centre for wholesale business of piece goods, can sell cheaper than Bangalore but as pointed out, there is some exaggeration in the letter when it says '------- merchants of Mysore State are losing all their business'

The file was submitted also to the Minister for Local Self Government, as the cases of Town and Minor Municipalities were involved and he was pleased to minute as follows -

> "The observation made by the Hon'ble Minister for City Municipalities as at para 28 supra stating that no Municipality in the State was allowed either to increase the existing rates of levy fresh tax of octroi on any article, I am afraid may not convey the same meaning of the Government Order dated 11th September 1948 The above restrictions as per the Government Order are applicable only to the City Municipalities and not to the Town and Minor Municipalities The rate of mohatarfa levied in Town and Minor Municipalities in the State is much less compared to the rate obtaining in the neighbouring provinces This was one of the reasons to continue the present practice of levying octroi in these small municipalities I have no objection for the question being discussed in Council"

The Chief Minister having ordered the ~~disposal~~ Consideration of the question at a meeting of the Council, a Council Note is prepared for circulation to the Ministers

The points for consideration and orders are

(1) whether the levy of octroi duty may be abolished in the City, Town and Minor Municipalities and if so, whether the provisions of the respective Acts may be suitably amended,

(2) whether, if it is abolished, the Municipalities concerned may not have to be compensated to the extent of the loss, less the collection charges ~~and~~; and

(3) if so, from what source this loss of revenue to the Municipalities would be reimbursed

[illegible],
General Secretary to Government

CABINET NOTE

SUBJECT: Abolition of the Levy of Octroi duty in the State

There are three City, 49 Town and 55 Minor Municipalities in the State. Octroi duty is being levied in all these municipaliti from a very long time as per provisions of the statutes governing them and it constitute an important source of revenue for them Information collected for the year 1947-48 in this behalf has shown that the income realised from this levy approximates to Rs.29,00,000 the three city Municipalities and the Civil Station alone accounting for Rs.19,03,242/- or roughly 2/3 of the total realisations. These figures do not, however, take into account the K.G.F.Sanitary Board where also octroi duty is being levied for the last two years With the expansion of trade and the increase in the number of articles subjected to this duty every year by each Municipality, this revenue is bound to increase further.

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As this levy has been in force for nearly 50 years, the people have been accustomed to it. The collection of this tax presents no

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> "This question had already come up once for consideration before the Cabinet which resulted in the order dated 11th September 1948. In accordance with that order, no municipality was allowed to levy any octroi duty on articles that had not been hitherto levied nor allowed to enhance the existing rate. It is in this connection that I obtained information of Octroi collections of all the City Municipalities of the State. In para 3 of the Government Order mentioned above, it is said that the entire question will be renewed at the time of consideration of State Budget But it was not taken up. It may be taken up now and a circulation note be prepared Regarding para 20 -- there is an element of truth in it For instance Hindupur, a neighbouring town a trading centre for wholesale business of piece goods, can sell cheaper than Bangalore but as pointed out, there is some exaggeration in the letter when it says '------- merchants of Mysore State are losing all their business'.

The file was submitted also to the Minister for Local Self Government, as the cases of Town and Minor Municipalities were involved and he was pleased to minute as follows:-

> "The observation made by the Hon'ble Minister for City Municipalities as at para 28 supra stating that no Municipality in the State was allowed either to increase the existing rates of levy fresh tax of octroi on any article, I am afraid may not convey the same meaning of the Government Order dated 11th September 948 The above restrictions as per the Government Order are applicable only to the City Municipalities and not to the Town and Minor Municipalities. The rate of mohatarfa levied in Town and Minor Municipalities in the State is much less compared to the rate obtaining in the neighbouring provinces This cross was one of the reasons to continue the present practice of levying octroi in these small municipalities. I have no objection for the question being discussed in Council"

The Chief Minister having ordered the ~~disposal~~ Consideration of the question at a meeting of the Council, a Council Note is prepared for circulation to the Ministers.

The points for consideration are

(1) whether the levy of octroi duty may be abolished in the City, Cantonment and other municipalities and if so, whether the provisions of the respective Acts may be suitably amended;

(2) whether, if it is abolished, the municipalities concerned may not have to be compensated to the extent of the loss, less the collection charges and, and

(3) if so, from what source this loss of revenue to the municipalities would be reimbursed

Yours faithfully,

General Secretary to Government.

COUNCIL NOTE

Abolition of the

SUBJECT Levy of Octroi duty in the State

There are three City, 49 Town and 56 Minor Municipalities in the State Octroi duty is being levied in all these municipalities from a very long time as per provisions of the statutes governing them and it constitute an important source of revenue for them Information collected for the year 1947-48 in this behalf has shown that the income realised from this levy approximates to Rs.29,00,000, the three city Municipalities and the Civil Station alone accounting for Rs 19,03,242/- or roughly 2/3 of the total realisations These figures do not, however, take into account the K G F Sanitary Board where also octroi duty is being levied for the last two years With the expansion of trade and the increase in the number of articles subjected to this duty every year by each Municipality, this revenue is bound to increase further

Consequent on the introduction of the Sales Tax in the State, a need was felt to stabilise the position regarding octroi duty levied by the Municipalities The question was discussed at a meeting of the Cabinet held on 7th August 1948 and orders were issued in the Government Order dated 11th September 1948 laying down the policy to govern the levy of octroi in Municipalities during the year 1948-49, as a preliminary to a more definite policy being formulated for future application.

Representations have been made for the abolition of the octroi duty on the ground that this levy, with the Sales Tax which has been recently introduced, would amount to double taxation so far as the interests of the consumers are concerned, and would also operate as an impediment to the free movement of trade

The States Ministry of the Government of India have also sent a copy of the telegram purporting to be from Sri Dasa Rajagopal of Bangalore to the Commerce Minister urging the abolition of this duty in the State and have requested that they may be informed of the action taken in the matter

As this levy has been in force for nearly 50 years, the people have been accustomed to it The collection of this tax presents no

difficulties and the realisations are utilised for improv schemes To deprive the Municipalities of this important ---- of revenue in their present impecunious condition would render incompetent to discharge even their obligatory duties, unless are adequately compensated otherwise for this loss The question is thus one of policy and involves the finances of the State as well as of the local bodies.

When the file was submitted to the Minister for City Municipalities and Muzrai, he was pleased to minute as follows -

> "This question had already come up once for consideration before the Cabinet which resulted in the order dated 11th September 1948 In accordance with that order, no municipality was allowed to levy any octroi duty on articles that had not been hitherto levied nor allowed to enhance the existing rate It is in this connection that I obtained information of Octroi collections of all the City Municipalities of the State In para 3 of the Government Order mentioned above, it is said that the entire question will be reviewed at the time of consideration of State Budget But it was not taken up It may be taken up now and a circulation note be prepared Regarding para 20 -- there is an element of truth in it For instance Hindupur, a neighbouring town a trading centre for wholesale business of piece goods, can sell cheaper than Bangalore but as pointed out, there is some exaggeration in the letter when it says '------- merchants of Mysore State are losing all their business'

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The Chief Minister having ordered the ~~disposal~~ consideration of the question at a meeting of the Council, a Council Note is prep for circulation to the Ministers

The points for consideration and orders are

(1) whether the levy of octroi duty may be abolished in the City, Town and Minor Municipalities and if so, whether the provisions of the respective Acts may be suitably amended,

(2) whether, if it is abolished, the Municipalities concerned may not have to be compensated to the extent of the loss, less the collection charges and, and

(3) if so, from what source this loss of revenue to the Municipalities would be reimbursed

General Secretary to Government

2407/mt

Letter dated 27 6
Sri H S Ramanna, Municipal Councillor, Gundlupet, and the Minister for L S G requesting the abolition of the levying octroi in the State is not desirable in the interest of the Municipal finances

(sd) R C on 28/6/50

Sri H S Ramanna is of the opinion that the income by way of octroi duty forms the chief source of revenue in the Municipalities in the State & ~~Sri H S Ramanna has stated~~ That the abolition of the levying octroi duty in the State is not desirable as it is a great loss of income to the Municipalities

The file relating to the abolition of the levy of octroi duty in the State ~~has been~~ submitted for orders

The return of the file on the subject will be awaited

Submd
24/7/50

Yes when it may be placed in the Cabinet file.
25/7/50

Susp
26/7/50

25/7

Octroi Duty on Cloth

See GOI T 2352 dated 10th Sept 1949 received by us requesting that the circumstances mentioned would ~~[illegible]~~ levy of Octroi Duty ~~[illegible]~~ on mill cloth may be removed to give some relief to the consumers

At a meeting of the State nominees (cloth procurement) held on 2 9 1949 it was represented that the retail price of cloth has gone up nearly to 50% over the Ex mill rate due to the levy of Octroi Duty, Bombay Sales Tax, Octroi Tax and other, imposed of provincial Govt, in addition to the levy of local octroi duty. The GOI reports that all these extra charges above the Ex mill rate have contributed to the high price of cloth which has been a burden on the consuming public. Trying a view to give some relief to the consumers the State nominees as well as the Bombay Piece Goods Merchants Association have requested that action may be taken to remove Octroi Duty on cloth

If the municipalities Boards may ~~[illegible]~~ be consulted as in the first instance

[illegible] 1949

Remarks by Octroi Duty [illegible]

GENERAL SECRETARIAT
1926
SEP 9-9
MUNICIPAL BRANCH

346/C

The octroi duty as levied by the municipalities the question has therefore been examined in the Municipal Br, to which this will be transferred after personal [illegible]

Secy I Secy) [illegible] 13/9/19 [illegible]

Asst Secy Mnl Br) [illegible]

[illegible] 14/9/19

The question of removal the levy of octroi duty on the State Ferry or the sales tax is separately under consideration before the Cabinet, [illegible] approved, the decision of the Cabinet will be awaited

[illegible] 18/9/19

This file will also be linked to the file referred to at above [illegible]

[illegible] 19/9/19

DE MYSORE
Dat 24/9
GENERAL DE SECRETARIAT

[illegible] 21/9/19

Levying Municipal octroi by the State

6360 / 1633

From

The Deputy Secretary to the Government of India Ministry of States, New Delhi

Letter no F 29(18) - E/50 dated 22 6 50 requests the State at which the matter stands

orders of the chief Secretary —

7 " Draft reply please "

(Sd) K S 3/6/50

Remarks of the L S G Secretary —

8 " we may put up an ad-interim reply at once, as the financial position has to be examined

2) Assistant Secretary will work up this case very early please

(Sd) L M 6 6 50

The main file is looked back for !

9 A draft reply is put up for approval

Sd/ 6/50

L S G 9 6 50

Please & work up early

The Deputy Secretary, Government of India L 2917/50 13/6/50

Secretary Home

Investigation

SECOND REMINDER

GOVERNMENT OF INDIA

MINISTRY OF STATES

No F 29(18)-Econ/49 Dated New Delhi, the [illegible] March, 1950

GENERAL & REVENUE SECRETA 6360 25 MAR 19 BANGALORE

From

The Deputy Secretary to the Government of India

To

The Chief Secretary to the Government of Mysore, Bangalore

Sir,

Sub - Levy of municipal octroi by the Mysore State

Ref - States Ministry's letter No D 6093-Econ dated 30th July 1949 and letter from Mysore Government General and Revenue Secretariat No L 1756, dated 10th August 1949

I am directed to request that the Government of India may kindly be favoured with the required information at an early date

Yours faithfully,

Deputy Secretary to the Government of India

To

The Secretary to the Govt of India
Ministry of States,
New Delhi
L 197/56 & 50.
States that the question is under the consideration of Government

Sus A 8/4/50

Abolition of Octroi

Representation from the Vice-president and Members of the Deputation of the Mysore Chamber of Commerce urging the Abolition of Octroi, Sales Tax on Exports etc -

Finance Minister's minute thereon

1) This matter has to be examined in detail. The amount that the Municipalities will lose and how they propose to make up the loss have to be considered. A note may be prepared early.

put up the Madras (re sales tax)

(Sd) H.C.D.
29/8/49

re - Sales Tax.

2) Did we hear from the States Ministry in reply to our enquiry

(Sd) S.K.
2/9/49

3) The question regarding the abolition Octroi has been already dealt with in the Municipal Branch & the connected papers are in that Branch only. If approved the Fl Branch may be requested to put up those papers with a note on the subject as required in the Finance Minister's minute above -

4) The Madras order re Sales Tax on exports is being worked into & it will be put up as soon as it becomes available. The States Ministry

Abolition of Octroi 2073

e replied that no definite
als have yet been considered by them
uding the introduction of the uniform
ery of Sales Tax in provinces & States
These papers are being separately sent in Ind

5 If approved this may in the first
in the first instance be sent to the Municipal
Branch for taking needful action on the point
relating to the abolition of Octroi referred to in the
Finance Minister's Minute

Asst Secy MC
15/9/49

pl type a copy of the letter
of the vice President of the
Bombay Chamber of Commerce
16/9/49

Copy of the letter taken
Co forwarded
21/9/49

The F.C. may see
to the Financial Secretariat
further action is being taken in
the matter

Asst Secy
Pl Sir

G M P
M 15653 12

~~1164~~
FL

Extract from the Tour Notes of the Minister for Law & Labour in the Districts of Bangalore (Rural) and (Urban), Mandya, Hassan and Mysore Districts for the Months of September

x x x

Devanahalli

The following requests were made by the members of the Development Committee

x x x

(10) Abolition of Sale tax in the municipality where there is 'Octroi' levy.

x x x

Inbd

This question has already been considered and the ~~[illegible]~~ previous papers are put up with the other file wherein the question of abolition of octroi where sales tax levy is in force, is being urged. ~~Therefore so~~ If approved the ~~municipal~~ Local Bodies Branch may be requested to intimate in what stage is that file. It may however be stated that if sales tax is to be abolished where there is 'Octroi levy' this will involve heavy loss in S T Revenue and it may not therefore be possible to comply with the request of the members of the Development Committee, Devanahalli.

A

A is the unalterable position declared by the Finance Department.

Lh
21/6/50

21/6/50

Min Fin) 24 6 50

29/6

30/6/50

No 4928
Date 26 6 50

FINANCIAL SECRETARY
30 JUN 1950
GOVT OF MYSORE

Subd

If approved, this may have the sanction to Medical Branch which issued the G.O. regarding the action to be taken on the Tour notes, for kindly noting the orders passed in this file & returning this paper

7/7/50

7/7/50

8/7 The Medical Branch does not maintain any register for noting the action taken. This has to be submitted to the Minister for Law and Labour for his kind perusal hence this is returned to Financial Branch

BB 8/7

Asst Secy
F'C Br

Subd

If approved, the Local Bodies Branch may be requested to put up the file relating to the representations received for the abolition of Octroi, so that the it may also be submitted to the Minister for Law along with this for information

12/7/50

12/7

12/7/50

[App F III-2

General and Revenue Secretariat | File No Extract from the Tour notes of the Hon Law and Labour in Blue, Hassan Dist — Abolition of the octroi duty in the State of 195

Serial No	
	The question of the abolition levy of octroi duty is being worked in the Municipal Branch Sd/- JM 15/7/50 17/7 17/7/50 GENERAL SECRETARIAT 2601 1 1 1190 MUNICIPAL BRANCH The file relating to the abolition of the levy of octroi duty is put up (D No 23657/mc) Sd/- 18/7/50

NOTE—Continuation Sheet

	Serial No	

No D 6093-Econ/49

GOVERNMENT OF INDIA

MINISTRY OF STATES

GENERAL SECRETARIAT 891 3 AUG 1949 SUICFA BRANCH

From

The Deputy Secretary to the Government of India

To

The Chief Secretary to the Government of Mysore, BANGALORE

Dated New Delhi, the 30 July, 1949

Subject - Levy of municipal octroi by the Mysore State

Sir,

5 I am directed to forward, for appropriate action, a copy of a telegram dated the 20th July 1949 from one Basa Rajgopal of Bangalore city

2 The Ministry of States would be glad to be informed of the action taken in due course

Yours faithfully,

Deputy Secretary to the Government of India

CHIEF SECRETARY GOVT OF MYSORE

Para 2 may please be noted

BN

2

0 L BANGALORE C 20 3 ADDS 50 COMMERCE MINISTER
NEOGY NE DELHI

MYSORE STATE COLLECTING MUNICIPAL OCTROI AND SALES
PRAY ADVISE IMMEDTE ABOLITION OCTROI IMPARITY WITH OTHER
PROVINCES LIKE MADRAS AND RELIEVE DOUBLE TAXATION BASA
RAJGOPAL EX MEMBER MCC NAGARTHPET BANGALORE CITY
MCC, 12 25

I want to take up this subject before the Cabinet - A note may therefore be prepared - A. Nehru

General Secretary

To:
1) Sri Pandit Jawaharlal Nehru,
Prime Minister of the Indian Union
2) Sardar Vallabhai Patel,
Deputy Prime Minister of Indian Union
3) Sri K C Neogy,
Commerce Minister, Indian Union

New Delhi

GENERAL & REVENUE SEC
892
3 AUG 1949
U I PA BRANCH

From,
Dasa Rajagopal,
Ex Member, A M C C & Ex Director, The B'lore Wholesale Lace & Silk cloth merchants Association,
Nagartharpet, Bangalore city

THE MINISTER FOR CITY MUNICIPALITIES AND RURAL
No T/38
Date 1/8/49

Sir,

I wish to bring the following few lines for your kind personal and favourable recommendation -

I hereby confirm the following telegram sent this day -
" Mysore State collecting Municipal Octroi and Salestax
Pray advise immediate abolition Octroi inparity with other Provinces like Madras and relieve double taxation"
Dasa Rajagopal Ex Member A M C C

In the Mysore State we are made topay both the Salestax and Municipal Octroi on goods For example, on cloth the Salestax is six pies per rupee and the Municipal Octroi is three pies per rupee This sort of double taxation is not prevailing in any other part of the Indian Union This double taxation is an unnecessary burden on the taxpayers

This double taxation has resulted in the merchants of Mysore State losing all their business as the same commodity is available cheaper in the neighbouring Provinces of Madras & Pombay

This matter was brought to the notice of the Local Ministers by personal representations and also thro' the local Press But this has not brought the necessary relief

In my view, there should be common taxation throughout the Indian Union If this is not possible immediately, at least the double taxation should be cancelled and the common man be relieved of this extra burden In these hard days it is not easy for the middle class people and the poor to make both ends meet The benigh National Government, I am sure, will certainly do these things soon

I therefore Pray and request you kindly to consider these above facts and use your influence to help the poor

Thanking you,

Yours faithfully,
(Sd) Dasa Rajagopal
Dasa Rajagopal

Bangalore city
2 th July 1949

Copies for kind information to:-
1 The Chief Minister, Govt, of Mysore
2 The Finance Minister 3 The Muzarai Minister
4 The President, Mysore Congress
5 The President, B'lore City Municipality
6 Sri Bhoopalam Chandrasekharaiah

725

4

Mysore Chamber of Commerce

Bangalore 2nd August 1949

GENERAL & REVENUE SECRETARIAT
952
AUG 1949
U I A BRANCH

SECRETARY TO GOVT OF MY
Date 7/8

The General Secretary
to the Government of Mysore,
Bangalore

Dear Sir

It has been represented to the Chamber that the levying of the Sales Tax in addition to the octroi levied by various Municipalies in the State constitutes a great burden not only on trading interests but also on consumers Both these taxes have only served to increase considerably the prices of articles sold to the public In the circumstances, it is held that the octroi particularly has to be abolished in as much as it is levied three or four times on articles depending upon their movement This is specially true in the case of articles which move into interior parts from larger cities Octroi is besides an invidious tax in as much as it taxes even necessaries and naturally hits the poorer classes

This question was keenly discussed at the recent General Meeting of the Chamber and it was unanimously resolved to urge on Government the immediate necessity of abolishing the octroi throughout the State

The attention of Government is also invited to the recent Meeting of the Central Transport Advisory Council, which adopted a resolution urging the Provincial Governments and States to explore ways and means of removing barriers on inter-Provincial trade, such as octroi As Sales Tax has come to stay, the Chamber strongly urges Government to abolish the levying of octr within the State

Yours faithfully,

Y S Gopal Rao

Vice-President

No L 1756 d-10 8-49

To

The Dy Secy to the Govt of India, Ministry of States, New Delhi

Subject - Levy of ~~octroi~~ Municipal octroi by the Mysore State

Sir

I am directed to acknowledge the receipt of your letter No D 6093-Econ/49 dated 30 7 1949 and to state that the matter is receiving attention

Yours faithfully

for

Jt Secy

DASA RAJAGOPAL
SILK CLOTH MERCHANT
NAGARTHAPET BANGALORE CITY 20 8 1949

30 AUG 1949

Trade & Commerce are the Life Blood of a Nation

To the Merchants Ratepayers & Consumers in the Mysore State

I am despatching this appeal for your kind Perusal

The Govt of H H The Maharajah of Mysore have levied the Salestax on goods On the same goods the Municipalities are also collecting Octroi This sort of double taxation is not prevailing in the neighbouring Provinces of Madras etc

This has resulted in the merchants losing much of their business The already over taxed ratepayer and the consumer are made to pay this unnecessary extra tax

I have made numerous personal representations for the removal of Octroi in parity with the neighbouring Provinces The Local Press also agitated All this agitation for a period of over a year has not brought the necessary relief

Therefore I had to bring this matter to the notice of the Hon ble Ministers Pandit Nehru Sardar Patel & K C Neogy I have sent telegrams and a Memoranda to them requesting their interference for the immediate abolition of Octroi

The abolition of Octroi will certainly result in freedom of trade within the state and improve the business

To expediate this the support of one and all is earnestly solicited If you approve of this I request you kindly to get resolutions requesting The Myosre Govt to abolish Octroi immediately passed in your Associations and submit the same to the Govt A copy may be sent to me to enable me to proceed further in the matter Thanking you for an early compliance

Your in service
Dasa Rajagopal

"ವ್ಯಾಪಾರ ಮತ್ತು ವಾಣಿಜ್ಯ ಇವು ದೇಶದ ಜೀವನಾಡಿ"

ಮೈಸೂರು ದೇಶದ ವರ್ತಕರು ಮತ್ತು ಸಾರ್ವಜನಿಕರಲ್ಲಿ ವಿಜ್ಞಾಪನೆ –

ಮೈಸೂರು ಸರ್ಕಾರದವರು ಪರಾಂಟ ತೆರಿಗೆ ಜಾರಿ ಮಾಡಿ ಒಂದು ವರ್ಷ ವಾದರೂ ಮುನಿಸಿಪಲ ಸುಂಕವನ್ನು ಇನ್ನೂ ರದ್ದುಮಾಡಿಲ್ಲ ಇಂತಹ ಎರಡು ಸುಂಕಗಳು ಮದರಾಸು ಮುಂತಾದ ಪ್ರಾಂತಗಳಲ್ಲಿಲ್ಲ ಇದರಿಂದ ವ್ಯಾಪಾರದ್ಧರಿಗೆ ದಕ್ಕೆ ತಗುಲಿದೆ

ಮೊದಲೇ ಆರ್ಥಿಕಸ್ಥಿತಿ ಹದಗೆಡುತ್ತಿದೆ ಪದಾರ್ಥಗಳ ಬೆಲೆಗಳು ಜಾಸ್ತಿ ಯಾಗಿವೆ ಇದರ ಮೇಲೆ ಎರಡು ಸುಂಕಗಳನ್ನು ಜನಸಾಮಾನ್ಯರು ಹೊರುವುದು ಬಹಳ ಕಷ್ಟವಾಗಿದೆ

ಎಷ್ಟೋ ಸಲ ಸುಂಕವನ್ನು ತೆಗೆಯಬೇಕೆಂದು ಪತ್ರಿಕೆಗಳ ಮೂಲಕ ಸರ್ಕಾ ರದ ಗಮನಕ್ಕೆ ತಂದರೂ ಏನೂ ಪ್ರಯೋಜನವಾಗಲಿಲ್ಲ ಆದ್ದರಿಂದ ನಾನು ಈ ವಿಚಾರವನ್ನು ಕೇಂದ್ರ ಸರ್ಕಾರದ ಮಂತ್ರಿಗಳ ಗಮನಕ್ಕೆ ತಂದಿದ್ದೇನೆ ದೇಶದ ವ್ಯಾಪಾರಕ್ಕೆ ಅನುಕೂಲ ಸ್ವತಂತ್ರ್ಯಗಳು ಎಷ್ಟು ಜಾಸ್ತಿಯಿದ್ದರೆ ಅಷ್ಟು ಅಭಿವೃದ್ಧಿ ಹೊಂದುವುದು ಆದ್ದರಿಂದ ಮುನಿಸಿಪಲ್ ಸುಂಕವನ್ನು ತಕ್ಷಣ ರದ್ದುಮಾಡುವುದು ಅಗತ್ಯ

ಈ ವಿಚಾರಕ್ಕೆ ತಮ್ಮೆಲ್ಲರ ಒಂಬಲ ಸಹ ಸೂಚಿತಿ ಅವಶ್ಯಕ ಆದ್ದರಿಂದ ತಾವೆಲ್ಲರೂ ತಮ್ಮ ಸಂಸ್ಥಗಳಲ್ಲಿಯೂ ಮುನಿಸಿಪಲ್ ಸುಂಕವನ್ನು ರದ್ದುಮಾಡ ಬೇಕೆಂದು ಠರಾವುಗಳನ್ನು ಮಾಡಿ ಮೈಸೂರು ಸರ್ಕಾರದವರಿಗೆ ಕಳುಹಿಸಬೇಕೆಂದು ಮಹಾಜನಗಳಲ್ಲಿ ವಿಜ್ಞಾಪನೆ

ಇದರ ಒಂದು ಪ್ರತಿ ನನಗೂ ಕಳಿಸಿದಲ್ಲಿ ಈ ವಿಚಾರವಾಗಿ ಮುಂದೆ ಕೈಗೊಳ್ಳ ಬೇಕಾಗಿರುವ ಕಾರ್ಯಕ್ಕೆ ಸಹಾಯವಾಗುತ್ತೆ ದೀನದಲಿತರ ಏಳಿಗೆಗೆ ದುಡಿಯುವಿ ರೆಂದು ನಂಬಿ ವ

ದಾಸಾ ರಾಜಗೋಪಾಲ್

ನಲ್ಲಾರಿಸ ಬೆಂಗಳೂರು ೨

The Mysore Piece Goods Merchants' Association,

Ref No 188/48-49
Encl Resolution

1533
3 SEP 1949
GENERAL BRANCH

Soji Street Mysore
Dated 25 / 8 /49

To
The Minister for City Municipalities
and Muzrai to the Govt ,of Mysore ,
Bangalore

Sir,

I herein enclose a copy of Resolution No 2 of the General Body Meeting held on 21-8-1949,regarding the removal of Octroi,for your kind perusal

I request that the same may kindly be given effect to immediately

Thanking you

Yours faithfully

K L Ramachandra
President

General Secretary

This may be acknowledged and the President be informed that it will receive consideration at the hands of Govt.

27/8/49

The Mysore Piece Goods Merchants Association,

Ref No — Soji Street Myso e

Encl — Dated 19

Resolution No 2

****

" Resolved that the concerned authorities be requested to do away with the levy of Octroi, in view of the fact, tha it proves burdensome since the Salestax is levied on the public in addition "

****

For The Mysor Piece Goods Merchants Association

K. R. Ramachandra

President

GOVERNMENT OF INDIA

MINISTRY OF STATES

No D 6178-Econ/49

From

The Deputy Secretary to the Government of India

To

The Chief Secretary to the Government of Mysore
Bangalore

Dated New Delhi, the 2nd August 1949

Levy of Municipal octroi in addition to sales tax by the Government of Mysore

---

Sir,

In continuation of the letter from the Ministry of States No 6093-Econ, dated the 30th July 1949 I am directed to forward (in original) the communications noted in the margin for appropriate action

1	Telegram addressed to the Prime Minister of India by Shri Dasa Rajagopal of Bangalore dated the 20th July 1949
2	Letter addressed to the Deputy Prime Minister of India by Shri Dasa Rajagopal of Bangalore dated the 20th July 1949, with enclosure
3	Letter addressed to the Prime Minister of India

2 The communications have not been acknowledged and it is therefore requested that Shri Dasa Rajagopal may be suitably informed of the disposal of his representations

3 The Ministry of States are awaiting a report on the case as requested in Paragraph 2 of their letter mentioned in Paragraph 1 above

Yours faithfully,

Deputy Secretary to the Government of India

Municipal Branch
9/8/49

CHIEF SECRETARY
6 AUG 1949
OF MYSORE

1/30/mc

Letter has been acknowledged and file has been submitted with a note to the Minister with for city Municipalities and Municipal representatives

with D no 892/mc

Since this is a general question if approved, this will be transferred to Sri K K S

Chief 23/8/49

JHM

D no 952

This may be put up with the main file which is now with the Chief Minister

for 23/8/49

9

INDIAN POSTS AND TELEGRAPHS DEPARTMENT

Class / Prefix } _____ Code _____ No.

Recd. a _____ H _____ M. | Sent at _____ H _____ M. | Office stamp

From _____ | To _____

P _____ | Dy _____

Office of Origin. | Date | Serv Instructions. | Words

TO

O L BANGALORE C 20 3 ADDS 50 PRIME MINISTER NEW DELHI

~~MYSORE STATE COLLECTING MUNICIPAL OCTROI~~ AND ~~SALESTAX~~

PRAY ADVISE IMMDTE ABOLITION OCTOROI INPARITY WITH

OTHER PROVINCES LIKE MADRAS AND RELIEVE DOUBLE TAXATION.

BASA RAJGOPAL EX MEMBER AMCC NAGARTHPET BANGALOPE CITY

ACS, 12 25

N.B.—The name of the Sender of telegraphed should be written after but separated from, the text.

MGIPPAL—

O L BANGALORE C SO 3 ADDS SO

MYSORE STATE COLLECTING MUNICIPAL OCTROI AND SALE
TAX ADVISE IMMEDIATE ABOLITION OCTOROI IMPARITY WI
OTHER PROVINCES LIKE MADRAS AND RECIEVE DOUBLE T
BASA RAJGOPAL EX MEMBER AMCC NAGARTHPET BANGALORE

ACS* 15.52

(4) 10

To,
Pandit Jawaharlal Nehru,
Prime Minister of Indian Union,
New Delhi

/212 two
/49

Also to
Sardar Vallabhai Patel,
Deputy Prime Minister of Indian Union,
New Delhi

Sri [illegible] Neogy,
Commerce Minister,
Indian Union,
New Delhi

Affairs
Section
4920/49 P.S.
26-7-49

From,
[illegible] Jagopal,
Ex Member A C C
Ex Director,
The Bangalore Lace & Silk Cloth Merchants' Association,
Cloth merchant Nagarthorpet, Bangalore city

Sir,

I wish to bring the following few lines for your kind perusal and favourable recommendation:-

I hereby confirm the following telegram sent this day:-

"MYSORE STATE COLLECTING BOTH ICIPAL OCTROI AND SALES TAX [illegible] OCTROI IMPUNITY [illegible] OTHER PROVINCES [illegible] AND RELIEVE DOUBLE TAXATION"
[illegible] MEMBER A C C

In the Mysore state we are made to pay both the sales tax and municipal octroi on goods For example, on Cloth the sales tax is six pies per rupee and the municipal octroi is three pies per rupee This sort of double taxation is not prevailing in any other part of the Indian Union This double taxation is an unnecessary burden on the taxpayers

This double taxation has resulted in the merchants of Mysore state losing all their busuness as the same commodity is available cheaper in the neighbouring Province of Madras & Bombay.

This matter was brought to the notice of the local Ministers by personal representations and also throk the local Press But this has not brought the necessary relief

(Continues overleaf

In my view, there should be common taxation throughout the Indian Union If this is not pos ible immediately, at least the double taxation should be cancelled and the common man be relieved of this extra burden In these hard days it is not easy for the middle class people and the poor to make both ends meet The benign National Govt., I am sure will certainly do these things soon.

I therefore pray and request you kindly to consider the above facts and use your influence to help the poor

Thanking you,

Yours faithfully,
Basa Rajagopal
20 7 49

Encl Copy of letter
from the Secretary, Mysore
Chamber of Commerce to the
Law Secretary Govt of Mysore
& Copy of the Resolution passed
at the Managing Committee
Meetin of the Chamber of Commerce

[illegible] 12

173

[illegible] 39, [illegible] Bangalore City [illegible]

The Secretary to Government,
L & D Department, Bangalore

Dear Sir

The Municipal Committee [illegible] considered the question of the effect of octroi and sales tax on trade and industry in the state. It is strongly represented to the Committee by merchants throughout the state that the octroi together with the sales tax have greatly affected their trade. In a large city [illegible] infl[illegible] industry [illegible] they have tended to raise costs to the consumer. While it may be [illegible] that octroi is a source of revenue to the municipal authorities, it must at the same time be remembered that it would not be in public interests if these articles were to be [illegible] doubly [illegible] of octroi and sales tax according to the turnover effected on it.

It is therefore necessary that Government should consider this question and arrange for the abolition of octroi throughout the state. The prevalence of octroi and sales Tax jointly have a disturbing effect both on trade and the public and it is [illegible] that [illegible] of octroi to be dropped. The Committee would therefore urge Government to consider this matter and arrange for the abolition of the octroi at the earliest opportunity.

Yours faithfully,
sd/- G. Krishna Murthy
Acting Secretary

" True Copy "

Dara Rangagowda

[illegible] Extract from [illegible]
[illegible] f t [illegible] t [illegible] [illegible]
[illegible] turd [illegible] [illegible] [illegible]

******

"Con [illegible] d letter [illegible] d [illegible] [illegible] [illegible]
subm [illegible] tty [illegible] [illegible] [illegible] [illegible] [illegible] [illegible]
[illegible] [illegible]

14

To,
Sri
Pandit Jawaharlal Nehru,
Prime Minister of Indian Union,
New Delhi

2) Sirdar Vallabhai Patel,
Deputy Prime Minister of Indian Union,
New Delhi

3) Sri K C Neogy,
Commerce Minister
Indian Union, New Delhi

Prime Minister's Secretariat
25 JUL 1949
INDIA

From,
Dasa Rajagopal,
Ex Member, A M C C
& Ex Director,
The B'lore wholesale Silk & Silk Cloth merchants Association,
Nagarthapet, Bangalore city

Sir,

I wish to bring the following few lines for your kind perusal and favourable recommendation -

I hereby confirm the foloving telegram sent this day:-

"MYSORE STATE COLLECTING, MUNICIPAL OCTROI AND SALESTAX PRAY ADVISE IMMEDIATE ABOLITION OCTROI INPARITY WITH OTHER PROVINCES LIKE MADRAS AND RELIEVE DOUBLE TAXATION"
DASA RAJAGOPAL EX MEMBER A M C C

In the Mysore State we are made topay both the Salestax and Municipal Octroi on goods For example, on cloth the salestax is six pies per rupee and the municipal octroi is three pies per rupee This sort of double taxation is not prevailing in any other part of the Indian Union This double taxation is an unnecessary burden on the taxpayers

This double taxation has resulted in the merchants of Mysore state losing all their business as the same commodity is available cheaper in the neighbouring Provinces of Madras & Bombay

This matter was brought to the notice of the local Ministers by personal representations and also thro' the local Press But this has not brought the necessary relief

(continued overleaf

In my view, there should be common taxation throughout the Indian Union If this is not possible immediately, at least the double taxation should be cancelled and the common man be relieved of this extra burden In these hard days it is not easy for the middle class people and the poor to make both ends meet The benign National Government I am sure will certainly do these things soon

I therefore pray and request you kindly to consider the above facts and use your influence to help the poor

Thanking you,

Yours faithfully,

Dasa Rajagopal

Bangalore city

20th July 1949

Encl Copy of letter
from the Secretary, Mysore
Chamber of Commerce to the
Law Secretary, Govt of Mysore
& Copy of the Resolution passed
at the Managing Committee
Meetin of the Chamber of Commerce

MYSORE CHAMBER OF COMMERCE /6

No 473

Post Box No 39 Bangalore city 10th Ma.

The Secretary to Government
Law Department, BANGALORE

Dear Sir,

The Managing Committee which met recently considered the question of the effects of Octroi and Sales Tax on the trade and industry in the State It is strongly represented to the Committee by members throughout the State that the Octroi together with the Sales Tax have greatly affected their trade In a sense they are inflationery as they have tended to raise costs to the consumer While it may be that octroi is a source of revenue to the Municipal authorities, it must at the same time be remembered that it would not be in public interests if the same article were to bear repeated doses of octroi and Sales Tax according to the turnover effected on it

It is therefore necessary that Government should consider this question and arrange for the abolition of octroi throughout the State The prevalence of octroi and Sales Tax jointly have a disturbing effect both on trade and the public and it is desirable that one of the two be dropped The Committee would therefore urge Government to consider this matter and arrange for the abolition of the octroi at the earliest opportunity

Yours faithfully,
Sd/- G N Krishna Murthy
Ag Secretary

" True Copy "

Dasa Rajagopal

Repr[illegible]t from the Proceedings of the Managing Comm[illegible]
of the Mysore Chamber of Commerce, Bangalore, held c[illegible]
Saturday, the 30th April 1949 at 5 P M

******

" Considered letter dated 25th April 1949 from Messrs P Subbramachetty & Bros requesting the Chamber to urge the Government of Mysore to remove Octroi on goods liable for Sales Tax

RESOLVED that a suitable letter be addressed to the Government of Mysore, requesting to remove the Octroi levied by the Municipalities in the State in view of the imposition of - the Sales Tax "

*****

para Rajagop

on the poorer classes ~~or on~~

Representation dated 29th August 1949 from the Vic
Members of the Deputation of the Mysore Chamber of Commer
Bangalore to Sri H C Dasappa, Minister for Finance and Inc
ment of Mysore, Bangalore

Subject Abolition of Octroi

The levy of octroi by Municipalities in the State has gener tended to raise the cost of goods on which it is levied The effect on this tax is more noticeable, when goods pass through from town to town adding to the cost of articles to a greater proportion like a rolling sn ball As a leading writer on Public Finance states 'an octroi is in reality a local customs duty, inconvenient, ~~xxx~~ clumsy and costly in collection It incidence is heavy on the poor, since it is levied mostly upon necessaries It increased the cost of living and the burden of the tax is not distributed in any degree in proportion to the benefits gained by local expenditure '

It is evident therefore that the octroi is a burden particularly on the poorer classes of the society It does not take into account the well-known principle of ability to pay, but is simply charged on all articles bearing heavily on the necessaries of life Besides, the octroi affects greatly, artilces which rove from place to place inviting tax on numerous occasions It is also placing difficulties on inter-provincial trade, as octroi always adds to the cost It may be pointed out in this connection that the Central Transport Advisory Council accepted at their recent meeting, the principle that all impediments to the free movement of goods in transit such as octroi and terminal taxes should be deprecated and provincial and State Governments should examine the matter with a view to their removal

Another reason which has added to the heavy incidence of octroi in the State is the levy of Sales Tax The two together have helped to raise the cost of articles by nearly 20 per cent At a time when it is necessary to avoid all that would raise the cost of living, it is urgent that some relief such as the abolition of the octroi should be given

Abolition of Sales Tax on Exports

Even in regard to Sales Tax, the Chamber is of the view that the

19

exports is acting as a great handicap on trade In these days the fast disappearing sellers' markets, the elimination of even a sm argin of profit by the levy of a sales tax is a matter of serious concern to trading interests Mysore being one of the Industrial proc cing centres, is particularly hard hit as the cost of her product increa affecting its competitive power Though at present, a tax of three pie is charged on exports, the tax is collected initially at six pies and takes time for the refund of the balance

In this connection the attention of Government is invited to the recent notification of the Madras Government abolishing sales tax on exports from the province Even a small concession like this is sure to act as an incentive for the increased sale of the Mysore products The Chamber trusts the Government of Mysore, which is always noted for its progressive policy, would be pleased to abolish octroi and also sal tax on exports for giving a fillip to the commercial and industrial interests of the state

---
COPY

21/9/43

No
Encls

Office of the President
City Municipal Council
Mysore Dated 16th September 1949

From

Sri T Venkataramaniah
PRESIDENT CITY MUNICIPAL COUNCIL
MYSORE

GENERAL & REVENUE SECRETARIAT
2068
21 SEP 1949
U FA BRANCH

To
Janab Mir Safdar Hussain, B A,
Secretary to Government,
General Department,
Bangalore

Sir,

Subject - Abolition of octroi on articles subject to sales tax - Granting compensation to the Municipality

I have the honour to state that at the adjourned meeting of the Mysore City Municipal Council, held on Saturday the 3rd September 1949, Sri Chowdiah, a member of the Municipal Council, moved a resolution to the effect that owing to the levy of sales tax and octroi, the public have been put to much hardship and requesting that the levy of octroi might be abolished, the resultant loss to the Municipality being given as a compensation by Government During the course of the discussion on the resolution, the members pointed out that as on a number of articles both sales tax and octroi are being levied, the merchants as well as the public are put to much hardship They stated that in several instances, sales tax is levied at more than one stage in the course of the transit of goods from the manufacturer to the consumer, and that as a result of the levy of sales tax and also octroi the prices of several articles have increased - enorrously and the public are put to much hardship The members

MJ PAL A
No 1686
Date 23/10/1949

felt that there was justifiable resentment among the public as a result of this double, and sometimes multiple, levy

Taking into consideration the fact that sales tax is not levied on some of the articles which are subject to octroi, an amendment was moved to the resolution that octroi be abolished only on articles on which sales tax was levied This amendment was accepted and the amended resolution was passed by the Municipal Council unanimously

In enclosing herewith a copy of the resolution of the Council, I request that Government may be pleased to take into consideration the hardship which the public have been put to on account of the levy of both sales tax and octroi and that they may be pleased to order the abolition of octroi on goods subject to sales tax Octroi revenue is one of the main source of income to the Mysore City Municipality The octroi yields as much as Rs 6 lakhs out of a total revenue of Rs 18 lakhs The Municipal Council will not be in a position to abolish octroi unless Government compensate the Municipal Council for the loss of revenue from octroi from the proceeds of sales tax levied by Government It is understood that Government have under contemplation the question of abolishing octroi and compensating the Municipalities for the resultant loss

The favour of early orders of Government on the resolution passed by the Municipal Council is requested

Yours faithfully,

T Venkata Ramanaiya

PRESIDENT

snr

Mysore City Municipality

Proceedings of the Adjourned Meeting of the Municip Council, Mysore, held on Saturday the 3rd September at 4 p m in the Municipal Offices

---

145 Resolution tabled by Sri Chowdiah, Municipal Councillor

ವಾಸ್ತಾರ ಶೆಟ್ಟಿ ಮತ್ತು ಅಪ್ಪಣ್ಣ ಇವೆರಡೂ ಜಾಗಿಯಲ್ಲಿರುವುದರಿಂದ ಹೊಳ್ಳುವವರಿಗೆ ತೊಂದರೆ ಕೊಟ್ಟಂತೆ ಆಗುವುದರಿಂದ ಅಪ್ಪಯನ್ನು ವಜಾಮಾಡಿ ಇದರಿಂದ ಪಾರಸಭೆಗೆ ಉಂಟಾಗುವ ನಷ್ಟದ ಹೊಣೆಯನ್ನು ಪರಿಹಾರರೂಪವಾಗಿ ಕರ್ಚಾದವರು ಕೊಡಬೇಕೆಂದು ಈ ಸಭೆಯು ಕರ್ಚಾದವರನ್ನು ಪ್ರಾರ್ಥಿಸುತ್ತದೆ"

Moved by Sri Chowdiah

Seconded by Jarab Mohamad Sait

Amendment ವಾಸ್ತಾರ ಶೆಟ್ಟಿಗೆ ಒಳಪಟ್ಟಿರತಕ್ಕ ಜಾಗ ಮತ್ತು ಮೇಲೆ "ಈ ಗರುವದ" in the third line was moved by Sri P Gopalakrishna Setty

Amendment accepted Amended resolution passed unanimously

Sd T Venkataramaniah,

President

COPY'

T Venkata Ramaiah

PRESIDENT

16/9/49

This question is to be examined. A draft reply to the Municipal Commr which orders are needed is put up for approval or other orders — The [illegible] Secy to the Law Secy for opinion

2) may be approved

Minor City Municipal Corp

13/10/49

14/10/49

14/10/49

[redacted] 2068
MC

[redacted] draft is approved
[redacted] may be submitted to Hon'ble the
Minister of Finance and Finance Minister

Pl. [illegible]

Min^r Finance) 28/10/49
29/10

6) Is this under consideration - if so the papers may be forwarded

Sec D
8/11/49

8/11
9/11/49

OFFICE OF THE MINISTER
FOR FINANCE & INDUSTRIE
No 2993
Date 1-11-49

7) The main file re abolition of octroi duty is herewith ~~forwarded~~ - Submitted

8) Sales for perusal ~~and~~ refer para 6 above

Pl. [illegible] 18/11/49
Min^r Finance) 18/11/49
21/4/49

Sec D
16/12

Pl. [illegible] further action 17/12/49

OFFICE OF THE MINISTER
FOR FINANCE & INDUSTRIES
No ~~3526~~ 4341
Date 22-11-49
16-12-49

23

To

The Municipal Commr
Mysore City
(through the president)

Subject - Abolition of octroi
articles subject to sales tax
Granting compensation to the
Municipality

Sir

With reference to letter
No C3 P 15/49-50 dated 16 9 49
from the M.C. president) I am directed
to state that this question is ~~not~~
~~engaging the Govt~~ under consideration
of Govt and the issue of orders
thereon may be awaited

Yours faithfully
sd/-
for Secretary 19/10/49
12/10/49

24 L 4677-8/A 10-11-

To

1) The Chief Secretary to the
of Bombay

2) The Chief Secretary to the Gov
of Madras

SUB Question of the abolition of the
of octroi duty by the Municipalit
consequent on the introduction of t
Sales Tax in the State

Sir,

I am directed to state that, consequent on the introduction of the levy of Sales Tax in the State, representations have been made to this Government for the abolition of the octroi duty levied by the Municipalities on the ground that this duty along with the sales tax would be prejudicial to the interests of the consumers, ~~besides operating as an impediment to the free movement of trade~~ ~~As this question is now engaging the attention of the Mysore Government~~, I am to request you to be so good as to kindly intimate the steps, if any, taken in this respect by the Bombay/Madras Government when the sales tax came to be introduced there or subsequently

The favour of a very early reply is requested

Yours faithfully,

1/11/49

General Secretary to Govt

Government of Madras
Revenue Department

Letter No 67315-N/49-2

GENERAL & REVENUE SECRETARIAT
3971
15 DEC 1949
MUNICIPAL BRANCH

From

Sri V K Rao, I C S,
Deputy Secretary to Government,
Revenue Department

The Secretary to the Government of
His Highness the Maharajah of Mysore,
General Department,
Bangalore

Dated Fort St George the 10th December 1949

Sir,

Tax - The Madras General Sales Tax Act 1939 - Introduction - Consequent abolition of the levy of Octroi duty by the Municipalities - Particulars

Your letter No I 4678, dated 10-11-1949

1533 I am directed to state that no octroi duties were being levied by the Municipalities in this Province

Yours faithfully,

Deputy Secretary to Government

aj/12 12

16/12

Asst Secy, Ml Br)
16/12/49

The file relating to the abolition of the levying other duties has been submitted to the Minister Finance and Industries

Pl get it [illegible]

Subd
16/12/79

In favour of Kind Compliance

P A to the Minister for Finance & Industries

16/12/79

Linked file sent herewith
(2068/M1 & 1157/78)

16/12

Asst Secy, M1 Br)

16/12/79

Appendix F G—1]

No 4

SUBJECT Question of the abolition of the levy of octroi on the municipalities consequent on the introduction of the Sales Tax in the State

Section

File No

Serial No

Diary No of letter replied to

No L 6562 Dated 5 1 1950

To

The Chief Secy to the Govt of Bombay — Bombay

General and Revenue Secretariat

( )

the *194*

Sir

I am directed to invite reference to my letter no L 4677. S dated 10 11 49 on the above subject and to request you to be so good as to kindly intimate the steps taken in this respect in the Bombay Port where the Sales Tax was introduced there.

The matter may be kindly treated as urgent and a reply sent very early as the decisions of

Date of issue

Signed by

List of enclosures

Copied by

Examined by

27

the Subject has been
so communicated to the East
a also

Yours faithfully
Gen 20/12/49
Paul Sergy
Adc 19/12/49

29

No S 164/50246-A,
Local Self Government and Public Health Department,
Bombay Castle, 20th February 1950

From, IN

28

Office of the Municipal Commissioner
City Municipality

Mysore Dated 23-1-50

From Sri C Narasimha Moorty, M A,
~~The~~ MUNICIPAL COMMISSIONER
City Municipality
MYSORE

To Sri A C Nirvani Gowda, B A,
Secretary to Government, General Department,
BANGALORE
(Through the President, C M C Mysore)

Sir,

Subject - Abolition of Octroi on articles subject to sales -tax - Granting compensation to the Municipality

---

I have the honour to invite kind reference to this office letter No C3 P 15/49-50 dated 17-9-49 and request the favour of early orders of Government being obtained in the matter

Yours faithfully,

Municipal Commissioner

Forwarded with compliments

PRESIDENT

PSK

27

the subject has been
so communicated to the East
as also

Yours faithfully
[illegible]
20/12/40

Appendix F G—1]

SUBJECT Abolition of the levy of octroi duty

Section

No S 164/50246-A,
Local Self Government and Public Health Department,
Bombay Castle, 20th February 1950

From

B J Joshi, Esquire,
Under Secretary to the Government of Bombay,
Local Self Government and Public Health Department

To

The Secretary to the Government of Mysore,
General and Revenue Secretariat, Bangalore

Subject -Question of the abolition of the levy of octroi duty by the Municipalities consequent on the introduction of the Sales Tax in the State

Sir,

With reference to your letter dated 10th November 1949, I am directed to inform you that the Government of Bombay has not taken any steps for the abolition of the octroi duty levied by Municipalities when the Sales Tax came to be introduced in this Province

Yours faithfully,

For Under Secretary to the Government of Bombay,
Local Self Government and Public Health Department

the subject has been
so commonly called to the East
a also

Yours faithfully
Jer 20/12/60

Appendix F G—1]

SUBJECT Abolition of the levy of octroi duty State

Dept I

13 copies

Section

File No

Serial No

Diary No of letter replied to

No L 726-38 & 28/41

To

The Commissioner
Corporation of the city of Bombay
(through the Mayor)

The Municipal Commissioner
of Nagpur & Amravati cities
(through the mayor)

The Dy Commr of Districts

General and Revenue Secretariat

( )

the 19

Date of issue

Signed by

Sir

I am directed to request you to furnish, forthwith, a statement showing the income derived by way of octroi in your city/the several municipalities in your district for the past three years ending with 1949 50

The matter may be treated as extremely urgent. You may kindly furnish the three years figures forthwith

for 1948 49 50

Sd/- 18/4/50

List of enclosures

Copied by

Examined by

Appendix F G—1]

Question of the abolition of the Octroi

32

31

GOVERNMENT OF ~~HIS HIGHNESS THE MAHARAJA OF~~ MYSORE

General and Revenue Secretariat

No L 726-38 *Dated Bangalore* 20/4/1950

FROM

The *Secretary to the Government of* Mysore,
~~*His Highness the Maharaja of Mysore*~~
L.S.G. Department, Bangalore.

To

Sir,

Subject: Abolitition of the levy of octroi duty in the State.

I am directed to request you to kindly furnish, by return of post, a statement showing the income derived by way of octroi in your Municipality/the several Municipalities in your district, for the past three years ending with 1949-50.

The matter may be treated as extremely urgent and a reply ~~be~~ kindly sent in three days.

Yours faithfully,

For L.S.G. Secretary to Government.

knr-13)

WD 06171—GPB—50

Appendix F G—1]

SUBJECT Question of the abolition of the tax duty by the Municipalities Consequent on introduction of Sales tax in the State

Section

File No

Serial No

No L 739 & 28/4/50

To

The under Secy to the Govt of Bombay
L S G and P H Dept
Bombay Castle

Sir

With Reference to your letter no S 164/50 246-A dated 20 2 1950 on the above subject I am directed to request you to kindly furnish further details of any such Regard to the mode of levy and collection of other duties in the Bombay province, whether there was no public agitation for its abolition consequent on the levy of Sales tax and if so what action was taken in this Regard

The favour of a very early reply is Requested

Yours faithfully
for
Sd L S G Secy
18/4/50

Diary No of letter replied to

General and Revenue Secretariat
( )
the 19

Date of issue

Signed by

List of enclosures

Copied by

Examined by

DAVANGERE CITY MUNICIPALITY 73

No HC 8/50 51
Encl

MUNICIPAL OFFICES,
DAVANGERE

From

Dated 21st April 1950

The Municipal Commissioner,
Davangere City Municipality,
Davangere.

To

The Secretary to Government of Mysore,
Local Self Government Department,
BANGALORE

Sir,

Subject - Abolition of the levy of Octroi Duty in in the state

With reference to your letter No L 726-38 dated 20-4-50 on the above subject, I have the honour to furnish in the margin the income derived by way of Octroi in this Municipality,

1947-48	Rs 1,09,798- 9-1	for the past three years
1948-49	Rs 1,40,633- 6-6	ending with 1949-50
1949-50	Rs 1,12,672-12-5	for favour of informa-
(For nine months from July 1949 to end of March 1950)		

tion as desired

Forwarded with compliments

Yours faithfully,

President,
City Municipal Council,
Davangere
21/4/50

21/4/50
Municipal Commissioner,
Davangere City Municipality

No C 1-6/50-51
Encls

34

OFFICE OF THE MUNICIPA " OM
CITY MUNICIPALITY

Mysore Dated 28 ...

From

SRI C NARASIMHA MOORTY MA
MUNICIPAL COMMISSIONER
CITY MUNICIPAL COUNCIL
MYSORE

GENERAL 828 11 MAY 19 ... PA BIN

To

Sri L Huniswamy, B A ,
Secretary to Government,
L S G Department,
Bangalore

(Through the President

No ... Date 29/4

Sir,

Subject - Re the abolition of the levy of octroi duty in the State

---

As desired in your letter No L 726-38 dated 20-4-50 I have the honour to furnish below the figures showing the income derived by way of octroi in this Municipality for the past three years ending with 1949-50

1947-48 Rs 4,49,889/-

1948-49 Rs 5,76,873/-

Sanctioned Estimate for 1949-50 Rs 6,50,000/-

Actuals for 1949-50 ~~Rs~~ (for 9 months) Rs 4,47,112/-

Yours faithfully,

C. Narasimha Murthy

Municipal Commissioner

Forwarded with compliments

S Huniswamy

President

35

Mr Safdar Hussain BA

CORPORATION OFFICES
BANGALORE

No M Dis 50

Dated 28th April 1950

Dear Sir,

In reply to your D O letter No [illegible] dated the 26th April 1950, regarding the abolition of the levy of Octroi duty, I write to say that your original letter No 726-38 dated the 20th April 1950 was held up with the Mayor I have however asked the officials concerned to furnish the particulars desired immediately

Yours sincerely,

To
Sri L Munisuamy, B A,
Secretary to Government,
Local Self Government Department,
Bangalore

No M1 c 83/49-50

Office of the Deputy Commis
Hassan District,
Dated, Hassan, the 29th April

GENERAL & FINANCE SECRETA
864
13MAY1950
PA BRANCH

To

The Secretary to Government,
L S G Department, Bangalore

Sir,

Re the abolition of the levy of Octroi duty on the s

With reference to your letter No L 1069-80 dated 26-4-1950 calling for a report on the above subject, I have the honour to state that the required information has not been furnished by the President of any Municipality and they have been reminded to send the statement at once

Yours faithfully,
P S Rajasekharappa
For Deputy Commissioner,
Hassan district
(Absent from head-quarters)

No A5 201 c 1891/49-50
Encl 1

Office of the Deputy Commissioner
Dated, Mandya, the 29th April

37

From

The Deputy Commissioner,
Mandya District, Mandya

GENERAL & REVENUE SECRETARIAT
867
13 MAY 1950
PAI BRANCH

To

The Secretary to Government,
Local Self-Government Department, Bangalore

Sir,

Re Abolition of the levy of Octroi duty in the State

With reference to your letter No L 726-38 dated 20-4-50 and subsequent D O letter No L 1069-80 dated 26-4-50, on the above subject, I have the honour to enclose herein a statement showing the income derived by way of Octroi in the several Municipalities of this District, for the years 1947-48 and 48-49 and to state that the Presidents of the Municipalities have been requested this day to furnish the income derived by way of Octroi for the year 1949-50 and on receipt of the same, a further communication will be made to you in the matter

Yours faithfully,

Deputy Commissioner,
Mandya District.

vl/

Statement showing the income derived by way of Octroi in the several Municipalities of Mandya District for the past 3 years

Sl No	Name of Municipality	47-48	48-49	49-50
1	Mandya	39724-9-8	49244-13-1	Information has been called for from the Presidents of the Municipalities
2	Maddur	11710-0-3	13540-0-0	
3	Malavalli	9167-10-10	11198-0-9	
4	Seringapatna	12210-11-2	12568-9-9	
5	Frenchrocks	11925-11-8	13244-6-7	
6	Krishnarajapet	2283-14-8	3006-8-11	
7	Nagamangala	4414-10-8	5111-12-6	
8	Melkote	2627-14-6	2408-10-1	
9	Belakavadi	1209-7-5	1212-15-0	
10	Bellur	-	-	

38

No. P. 66/50 SI
encl one

Office of the Deputy Co
Sarawak District,
Sibu, Dated the 27th

To

The Secretary to Government,
Local Government Department,
Kuching

THE SECRETARIAT
GENERAL
879
3 MAY 1950
MUNICIPAL BRANCH

Subject - Abolition of the levy of Octroi duty
in the State

With reference to your letter No. L 720-23 dated 20-4-50 on the subject cited above, I have the honour to send herewith and enclose a statement showing the income under Octroi in the several municipalities of the District during 1947-48 and 48-49.

The information regarding the income during 1949-50 has been called for from the municipalities and the same will be forwarded to Government as soon as it is received.

I have the honour to be, Sir, Your most obedient servant,

Deputy Commissioner, 27/4/50
Sarawak District

Inform Sibu & Municipal Commissioner
1/5/50

CORPORATION OF THE CITY OF BANGALORE

27

Statement showing the income under Octroi in several Municipal of Shimoga District during years 47-48,&48-49 &xxx

Name of the Municipality	1947-48	1948-49
1 Shimoga	1,06,500	1,18,235
2 Bhadravathi	10,814	17,559
3 Chennagiri	4,104	5,310
4 Honnali	3,257	5,902
5 Nyamathi	4,280	4,841
6 Sorkaramur	5,579	11,954
7 Sorkalakoppa	4,092	5,738
8 Sorab	4,280	5,139
9 Sagar	16,037	36,058
10 Hosanagar	2,027	2,859
11 Thirthahalli	11,485	15,167
12 Tunsi	510	610

Deputy Commissioner, Shim

CORPORATION OF THE CITY OF BANGALO.

CORPORATION OFFICES
BANGALORE

No N Dis M-502

Dated 2nd May

FROM

MIR SAFDAR HUSSAIN Esq B A
COMMISSIONER BANGALORE CORPORATION
BANGALORE

GENERAL & REVENUE SECT
952
16 MAY 1950
BRANCH

To

The Secretary to the Government,
Local Self Government Department,
Bangalore

Date 4/5

SIR

Subject:- Abolition of the levy of Octroi duty in the State

With reference to your letter No L 726-38 dated the 20th April 1950, I furnish below a statement showing the income derived by way of Octroi in the City and Civil Station Municipalities for the three years ending with 1949 - 50 -

	1947 - 48 Rs as ps	1948 - 49 Rs as ps	1949 - 50 Rs as ps
Civil Station	2,58,323- 7-2	3,48,238-10- 0	3,13,065- 9- 0
City	10,85,233- 4-4	16,31,482- 2- 5	8,47,215-15-10
Total	13,43,556-11-6	19,79,720-12-11	11,60,281- 8-10

Yours faithfully,

Mir Safdar Hussain
Commissioner

NVL
2-5-50

No L Dis 46 C 121/50 51 OFFICE OF THE DEPUTY COMMISSIONER
TUMKUR DISTRICT

Encl One

Tumkur Dated 15th May 1950

From

THE DEPUTY COMMISSIONER
TUMKUR DISTRICT TUMKUR

GENERAL & REVENUE SECRETARIAT
1186
18 MAY 1950
MUNICIPAL BRANCH

Date

The Secretary to Govt of Mysore,
Local Self Govt. Department,
Bangalore

SIR

Subject Abolition of the levy of Octroi duty in the State

With reference to your letter No L 726-38 dated 20-4-50 on the above subject I have the honor to forward herewith for the information of Government a statement showing the income derived by way of octroi in Town and Minor Municipalities in this district for the past three years ending with 1949-50

Yours faithfully

Ad 15/5

Deputy Commissioner
Tumkur District

For Deputy Commissioner,
Kolar District
(Absent from Headquarters)

dpr 2

42

Statement showing the income derived by way of octroi in Town and Minor Municipalities in Tumkur District

Sl No	Name of the Municipality	47-48	48-49	49-50
1	Tumkur	60,173,12-11	59,809- 3-10	42,523-11
2	Kunigal	14,739- 9-1	14,955-10- 0	9,038- 2-2
3	Gubbi	8,075- 3- 3	12,147- 8- 9	8,477- 3- 9
4	Tiptur	26,700- 0- 0	36,603- 0- 0	37,504- 0- 0
5	Chikkanaikanahalli	7,323- 9- 2	10,275-13- 0	8,007- 0- 0
6	Madhugiri	11,968-14- 2	16,1[illegible]7- 7- 9	10,600-12- 3
7	Sira	12,963- 8- 3	19,150- 4- 9	22,794-15-11
8	Koratagere	2,991- 0- 0	3,167- 0- 0	4,595- 3- 8
9	Pavagada	5 057- 1-10	8,150- [illegible]- 2	5,804- 3- 4
10	Turuvekere	5 068- 5-1	7,282-15-1	5,215- 3-10

Deputy Commissioner,
Tumkur District

For Deputy Commissioner,
Kolar District
(Absent from Headquarters)

No A 5 C 1207/49-50

Office of the Deputy Commissione
Kolar District

Encl

Dated Kolar 20th M a y 1950.

GENERAL & REVENUE SECT. 1284 26 MAY 1950 BUDGET BRANCH

The Secretary to Government of Mysore,
LOCAL SELF GOVERNMENT DEPARTMENT
Bangalore

Sir

With reference to your letter No L 726-38 dated 20th April 1950 calling for a statement showing the income derived from Octroi in the Municipalities for the past three years, I have the honour to furnish the required particulars for favour of information

Municipality	INCOME FROM OCTROI DURING THE YEARS,		
	1947-48	1948-49	1949-50 (only for 9 months)
1 Kolar.	20,683	30,592	20,820
2 Bangarpet	17,158	19,941	10,922
3 Malur	8,338	8,744	6,555
4 Mulbagal	9,004	13,843	8,607
5 Srinivasapur	5,054	8,846	5,274
6 Chintamani	28,056	31,648	31,689
7 Sidlaghatta	4,553	8,434	5,880
8 Chickballapur	25,608	24,263	23,104
9 Goribidnur	7,686	9,770	6,000
10 Gudibanda	948	2,289	1,168
11 Bagepally	1,698	2,529	1,127
12 Manchenahally	-	-	1,812
13 K G F Sanitary Board	-	1,30,215	1,34,425
TOTAL	1,28,786	2,91,114	2,57,383

Yours faithfully,

For Deputy Commissioner,
Kolar District
(Absent from Headquarters)

dpr 2

Office of the Deputy Commissioner,
No. 1 c 1891/ 0-50 Kurnool, Cuttack, 10th May 1950

GENERAL & PUBLIC SECRETARIAT
1285
23 MAY 1950
BRANCH

To

The Secretary to Government,
Local-Self Government Department,
Orissa.

Sir,

Abolition of the levy of octroi duty in the State

In continuation of this Office letter of even number dated 20-4-50 on the above subject, I have the honour to place in the margin* the income derived by way of Octroi in respect of the municipal* municipalities for the year 1949-50 and to state that since the information called for from the Presidents of the remaining municipalities have not been received as yet, they have been stringently reminded this day to furnish the same, on receipt of which a further communication will be made to you in the matter.

Angul	36008-15-0
Kalavalli	7474-11-10
Sri Jagannatha	6810-3-7
Phulbani	8003-8-3
Krishna Raj	2631-6-8
Berhampur	2360-9-5

45

No D3 G1 1747/49-50
Encl One

Office of the Deputy Commissioner
Mysore District,

Dated, Mysore the 2nd May 1950

To

The Secretary to the
Government of Mysore,
Local Self-Government Department,
Bangalore

Subject - Abolition of the levy of octroi duty in the State

With reference to the correspondence ending with No L 1671-81 dated 17th May 1950 on the above subject, I have the honour to furnish the particulars required of the Municipalities except Minor Municipalities of Panasamudra, T Narasipur, Nugur, Bannur, Heggadadevankote and Saligrama which have not been received so far The concerned Presidents have been reminded to do so On receipt of which a further reference will be made to you in the matter

Yours faithfully,

For Deputy Commissioner,
Mysore District

tatement s owin the income derived by way of Octroi in the several municipalities in Mysore District for 3 ears

		1947-48	1948-49	1949-50
1	nnjangud	21,019- 0- 0	24,362- 0- 0	13,592- 0- 0
2	Chamrajanagar	26,377- 0- 0	26,020- 0- 0	25,373- 0- 0
3	Yelandur	2,023- 1- 1	2,509- 8- 6	2,330- 8- 7
4	Agrahara-Mohalla	2,055-13-11	2,795-10- 8	1,993-14- 5
5	Talkad	1,077- 3-11	1,335- 7- 0	3,433- 5- 5
6	Narasinharajanagar	12,567- 7- 0	14,4 0-14- 9	11,200-11- 1
7	Nanjangud	383- 2- 6	611-14- 1	517- 7- 9
8	Hunsur	12,590- 0- 6	14,936- 7-10	19,503- 3- 9
9	Periyapatna	6,213-10- 0	5,429- 6-11	3,603- 5-10
10	Gundlupet	13,397-15- 0	14,337-15-11	11,772- 5- 7
11	Somnagur	3,592- 3- 1	3,338-10- 1	3,456-11- 0

or Deputy Commissioner,
Mysore District

MRS

No L Dis 46 3741/49-50 47

Office of the Deputy Commissioner
Bangalore District
Bangalore Dated 31st May 1950

The Secretary to Government
Local Self Government Department
Bangalore

GENERAL & REVENUE SECRETARIAT 1570 JUN 1950 U I PA BRANCH

Sir

Subj:- Abolition of the levy of octroi duty in the State

5647/2

As desired in your letter No L 726-38 dated 20 4-50 I have the honour to enclose herewith a statement showing the income derived by way of octroi in the several Municipalities in this District for the three years ending with 1949-50

Yours faithfully,

Deputy Commissioner
Bangalore District

RB/

Statement showing the amount spent by way of Control in the several Municipalities in Nagpur District

Sl. No.	Name of the Municipality	1947-48	1948-49	1949-50 (or 9 months)
		Rs.	Rs.	Rs.
1	Nagpur	7212	10190	4037
2	Bhandara	15712	22563	9353
3	Ramtek	12330	13432	13439
4	Chanda	34633	33935	23317
5	Wardha	10493	13773	5371
6	Umrer	5660	3166	3394
7	Kamptee	9124	9493	7772
8	Savner	3457	5151	2333
9	Katol	5640	6075	4577
10	Tumsar	4775	3950	2777
11	Mohadi	3623	3631	6121
12	Sakoli	1277	2301	1971
13	Yavatmal	3423	4001	1362
	TOTAL	Rs. 1,22,175	Rs. 1,41,502	Rs. 5,978

Municipality

Ic 43-P R 52/50-51 Office of the Deputy Commissioner,
Chikkamagalur District
Chikkamagalur, dated the 31st May 1950

To

The Secretary to Government,
Local Self Government Department,
Bangalore

Sir,

Subject - Abolition of the levy of octroi duty in the State

With reference to your D O letter No L 1671-81 dated 17-5-50, on the above subject, I write to state that the information has been called for from the Presidents of the Municipalities in the District and the same has not yet been received. Reminders have been issued and on receipt of the replies from the Presidents a final reply will be submitted to Government in the matter.

Yours faithfully,

G P Nagarajaiah
For Deputy Commissioner,
Chikkamagalur District
Absent from Headquarters

HPR

No AC 66/70-51

Office of the Deputy Commissioner
Shimoga District
Shimoga dated 25th May 1950

The Secretary to the Government of India
Local Self Government Department
Bangalore

Sir,

Subject - Abolition of Octroi duty in the State

In continuation of this office letter No AAC 66/50-51 dated the 27th April 1950 forwarding the statement showing the income under Octroi in several municipalities of this District during 47-48 and 48-49, I have the honour to furnish the information re the income under Octroi during the year 1949-50, in the municipalities of the District except Sorab ~~[illegible]~~ from ~~[illegible]~~ where the information has not been received so far in spite of reminders. It will be furnished as soon as it is received.

Yours faithfully

Deputy Commissioner
Shimoga District

bg')

Statement showing the income under Octroi in several municipalities of Shimoga District during 1949-50
*****

Sl No	Name of Municipality	Income under Octroi during 1949-50 upto end of March'50
1	Shimoga	83,822/-
2	Bhadravati	16,645/-
3	Sagar	25,330/-
4	Shikaripur	8,298/-
5	Hemadi	4,876/-
6	Hosanagar	2,290/-
7	Shiralkoppa	5,230/-
8	Tirthahalli	3,852/-
9	Sorab (information called for and not received	13,564/-
10	Ankola	258/- to end of Feb'50
11	Chandragiri	4,501/-
12		

Deputy Commissioner
Shimoga District

bg')

51

Office of the Deputy Commissioner,
Hassan District,
No. L.C. 570/4-50 Hassan, the 30th March 50

To

The Secretary to Government,
Local-Self Government Department
Bangalore

Sir,

Re: the abolition of the levy of Octroi duty in the State

With reference to your letter No. L 700-[illegible] dated 20-1-50 calling for a statement showing the income derived by way of Octroi in the several municipalities for the last three years, I have the honor to forward herewith a statement showing the required information. No reply has been received from the Municipal Presidents of Sakleshpur, Srivanabelagola, Arkalgud and Alur inspite of reminder. District reminder has been issued again to the Presidents of those municipalities requesting them to furnish the particulars at once and on the receipt of the same a further report will be sent.

Yours faithfully,

Deputy Commissioner,
Hassan District.

as

Date 30/3

GENERAL & REVENUE SECRETARY
15743
MUNICIPAL BRANCH

Statement showing the Income derived by way of octroi in several municipalities in Hassan District

52

	Name of Municipality	47-48	48-49	49-50 for 9 months
1	Hassan Town Municipality	33164-0-0	35747-0-0	26412-0-0
2	Arsikere do	10118-0-0	28058-0-0	23000-0-0
3	Sakleshpur do			
4	Holenarsipur do	13088-5-0	16302-5-8	13194-8-3
5	Channarayapatna (Minor)	6636-14-2	7670-1-7	5012-0-3
6	Sravanabelagola do			
7	Banavar do	4183-10-4	7080-15-8	5180-5-9
8	Arsikere do			
9	Koranur do	6530-0-3	10277-1-3	8800-4-9
10	Belur do	11133-8-9	12557-5-7	10317-15-1
11	Alur do			

Deputy Commissioner,
Hassan District

No A6 c 50/49 50

OFFICE OF THE DEPUTY COMMISSIONER,
Chitaldrug District,
Dated, Chitaldrug, 30th

To,

Sri L Muniswamy, B A,
Secretary to Government of Mysore
L & G Department,
B A N G A L O R E

Sir,

Sub - Abolition of the levy of Octroi duty in the State

With reference to the correspondence resting with your letter No L 726-38 dated the 20th April 1950 on the subject mentioned above, I have the honour to forward herewith a statement showing the income derived by way of Octroi in the several Municipalities in the District for the past three years ending with 1949-50

Yours faithfully,

FOR DEPUTY COMMISSIONER,
Chitaldrug District
(Absent from Headquarter)

RSR/

54

CHITALDRUG DISTRICT

Statement showing the Octroi Revenue realised in the several Municipalities in the District from the past three years ended with 1949-50

Sl No	Name of Municipality	Octroi Revenue Realized 1947-48	1948-49	1949-50 (9 mths)	Total
1	Chitaldrug Town	30,629	55,005	38,980	1,24,614
2	Challakere Town	17,882	23,610	19,439	60,931
3	Harihar Town	11,580	20,209	14,188	45,977
4	Hiriyur Minor	8,120	13,283	9,054	30,457
5	Molakalmuru Minor	2,246	3,497	2,109	7,852
6	Holalkere Minor	2,992	3,350	2,796	9,138
7	Hosadurga Minor	6,060	9,163	5,119	20,342
8	Jagalur Minor	5,409	8,292	5,050	18,751
9	Naikanahatty Minor	872	1,309	931	3,112
10	Mayakonda Minor	518	679	379	1,576
11	Turuvanur Minor	492	1,135	554	2,181
	Total	86,800	1,39,532	98,599	3,24,931

R Seshagiri Rao.
FOR DEPUTY COMMISSIONER,
Chitaldrug District
(Absent from Headquarter)

RSR/2

55

C-I P 59/50-51 [illegible] of the Deputy Commissioner,
[illegible]

[illegible] the Secretary to Government,
Local Self Government Department
Bangalore

Sir,

Subject - Abolition of the levy of octroi duty in the State
==========

With reference to our letter No. L 790 dated 20th April 1950 on the above subject, I have to forward herewith a statement showing the income derived by way of octroi in the municipal towns of this District, for favour of information of Government.

Yours faithfully,

Deputy Commissioner,
Chikkaballapur District

pr

REVENUE SECRETARIAT
21 JUN 1950
1910
MUNICIPAL BRANCH

	[illegible]	[illegible]	[illegible]
[illegible]	44615	[illegible]	40157
[illegible]	[illegible]51	11165	[illegible]
[illegible]	5404	10765	[illegible]
[illegible]	196[illegible]	[illegible]	18015
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	9[illegible]	4262	[illegible]
[illegible]	7[illegible]7	[illegible]	[illegible]72
[illegible]	64[illegible]	7340	[illegible]
[illegible]	6[illegible]6	[illegible]	6409

57 TELEGRAM 6 copies

Dep Com MYSORE, HASSAN,
Chickmagalur, MANDYA.

Expedite replies — Abolition of the levy of octroi duty in the State

L S G Secretary to Govt

Memo No L 3336-5 dt 23-6-50.

Copy of the above is forwarded with compliments to the Deputy Commissioner of Mysore, Hassan, ~~Chickmagalur~~ and Mandya Districts in confirmation. The Deputy Commissioner is

By order,
for Secy to Govt L S G Deptt

requested to recover the cost of the telegram at 6 annas each (Rupee one and annas six only) from the concerned ~~officer~~ ~~officer or~~ official, as the information required in this behalf has not been sent in time.

Yours,

for Secy to Govt
Home Dept

57

A 15 201 c 1891/49-50 Office of the Deputy Commissioner,
Mandya, the 5th June 1950

TELEGRAM

DEPCOM
MYSORE, HASSAN, AND MANDYA 58

EXPEDITE REPLIES ABOLITION OF THE
LEVY OF OCTROI DUTY IN THE STATE

LOCAL SELF GOVERNMENT SECRETARY

Not to be telegraphed
Memo No L 3336-8 Dated 23rd June 1950

Mysore
Hassan
Mandya

Copy of the above is forwarded with compliments to the Deputy Commissioner, // District in confirmation The Deputy Commissioner is requested to recover the cost of the Telegram of Rs.1-6-0 ~~over~~ (Rupees one and annas six only) from the concerned official, as the information required urgently in this behalf has not been sent in time

By Order,
Sd/- 22/6/50
for L S G Secretary to Government

9c

57

No S 201 C 1891/49-50 Office of the Deputy Commissioner,
Dated, Mandya, the 5th June 1950

From

The Deputy Commissioner,
Mandya District, Mandya

To

The Secretary to Government,
Local Self-Government Department,
Bangalore

Sir,

Re Abolition of Octroi duty in the State

With reference to your D O letter No L 2288-94 dated 25-5-50 on the above subject, I have the honour to invite the favour of your reference to this office letter of even No dated 19-5-50 furnishing the information in respect of the 6 Municipalities noted therein and to state that a sum of Rs 9,676-8-8 and Rs 3,947-10-3 is reported to have been realised in Maddur and Nagamangala municipalities respectively during the year 1949-50 (for 9 months only) under the Head Octroi The information called for from the Presidents of Melkote and Belakavadi municipalities have not been received as yet, inspite of several reminders. They have been reminded again this day to expedite submission of the particulars and on receipt of the same, a further communication will be made to you in the matter

Yours faithfully,

Deputy Commissioner,
Mandya District

vl/

No A5 201 c 1891/49-50
Local

Office of the Deputy Commissioner,
Dated, Mandya the 13th June 1950

GENERAL & REVENUE SECRETARIAT
1943
21 JUN 1950
MUNI BRANCH

From

The Deputy Commissioner
Mandya District
Mandya

To

The Secretary to Government
Local Self-Government Department,
Bangalore

Sir,

Re abolition of Octroi duty in the State

In continuation of this office letter of even No dated 6-6-50 on the above subject I have the honour to state that a sum of Rs 1365-4-6 is reported to have been realised in Melkote Minor Municipality, during the year 49-50 (for 9 months only) under the Head Octroi & Stringent order has this day been issued to the President Municipal council, Belakavadi, to expedite the report and on receipt of the same a further communication will be made to you in the matter

Yours faithfully,

Deputy Commissioner,
Mandya District

vl/

51

No A5 201 c 1891/49-50 Office of the Deputy Commissioner,
Dated, Mandya the 19th June 1950

From

The Deputy Commissioner,
Mandya District,
Mandya

GENERAL & REVENUE SECRETARIAT
2063
2 JUN 1950
U P BRANCH

To

The Secretary to Government
Local Self-Government Department
Bangalore

Sir

Re abolition of Octroi duty in the state

With reference to your telegram dated 17-6-50 on the above subject, I have the honour to state that a sum of Rs 1162-10-0 is seen to have been realised in Balekavadi Noor Municipality during the year 1949-50 (for 9 months only) under the Head Octroi. The particulars in respect of the other municipalities have been furnished to your already.

Yours faithfully,

H P Ramanamaiya
Deputy Commissioner,
Mandya District

52

No D3 G1 1747/49-50

Office of the Deputy Commissioner,
Mysore District,

Dated, Mysore the 20th June 1950

To

GENERAL & REVENUE SECRETARIAT
2080
28 JUN 1950
BRANCH

Sri L Muniswamy, B A,
Secretary to the Government of Mysore,
Local Self-Government Department,
Bangalore

Sir,

22/6

Subject - Abolition of the levy of octroi duty in the State

With reference to the telegram dated 17th June 1950, on the subject mentioned above, I have the honour to forward herewith a statement showing the particulars of the several Municipalities except the Minor Municipality of Ramasamudra Inspite of several reminders the President of this Municipality has not so far furnished the information A telegraphic reminder has been issued to-day On receipt of his reply a further reference will be made to you in the matter

Yours faithfully,

Deputy Commissioner,
Mysore District

NRS

Statement showing the income derived by way of Octroi in several Municipalities in Mysore District for three years

	Name of Municipality	1947-48	1948-49	1949-50
1	Nanjangud	21,019- 0- 0	24,362- 0- 0	18,592- 0- 0
2	Chamarajanagar	26,377- 0- 0	26,020- 0- 0	25,378- 0- 0
3	Ramasamudra			
4	Yelandur	2,023- 1- 1	2,509- 8- [illegible]	2,330- 8- 7
5	Agara Mamballi	2,055-13-11	2,795-10- [illegible]	1,993-14- 5
6	T Narasipur	11,044- 8- 8	11,466- 1- [illegible]	9,553-14- 1
7	Mugur	2,079-12- 4	2,242- 6-11	1,735- 8-10
8	Talkad	1,077- 3-11	1,335- 7- 0	3,433- 8- 5
9	Bannur	3,500-12- 4	4,970-12- 6	4,425- 7- 5
10	Krishnarajanagar	12,567- 7- 0	14,440-14- 9	11,200-11- 1
11	Saligrama	5,885- 8-11	8,589- 0- 9	4,807- 1- 0
12	Mirle	388- 2- 6	611-14- 4	517- 7- 9
13	Hunsur	12,590- 0- 6	14,936- 7-10	19,503- 8- 9
14	Periyapatna	6,213-10- 0	5,429- 6-11	3,653- 0-10
15	Gundlupet	13,397-15- 0	14,337-15-11	11,772- 5- 7
16	Heggadadevankote	532- 4- 7	1,209- 5-11	1,185- 4- 5
17	Saragur	3,592- 8- 1	3,338-10- 1	3,456-11- 9

Deputy Commissioner,
Mysore District

NRS

o l l c 2579/ 9-50

ncl O n e

Office of the Deputy Commissioner,
assan District,
Dated, Hassan, the 19th June 1950

To

The Secretary to Government,
Local Self Govt Department,
Bangalore

Re the abolition of the levy of Octroi duty in the State

In continuation of this office letter o l l c 2579/49- 0 dated 26-5-1950 and with reference to your telegram received today, I have the honour to state that despite of reminders the figures were not furnished by the Municipal Presidents of Alur, Sravana Belgola and Salegrama. However to avoid further delay, I have herein enclosed a statement showing the income derived by the several Municipalities during the years 1947-48, 1948-49 and 1949-50. Information regarding the income derived during March 1950 in respect of the above Municipalities was not readily available and approximate amount on the average for one month during 1949-50 has been taken into consideration in furnishing the figures for 1949-50

Yours faithfully,

Deputy Commissioner,
Hassan District

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THE BELGAUM ECHOUCH MUNICIPALITY
OCTROI
DEPARTMENT

Accompaniments to Government resolution, General Department, No 2428, dated the 20th January 1925

CHAPTER X

By-laws under Section 48 (j)

OCTROI RULES AND BY-LAWS

1 These rules and By-laws may be cited as The Belgaum Municipality Octroi Rules and By laws

Short Title

2 In these rules and By laws unless there is something repugnant in the subject or context —

Definition

(a) Import' and 'Export mean respectively the conveying into or out of the joint Octroi limits of the Belgaum Municipal District and Belgaum Cantonment from or to any other local area

(b) Import Naka and Export Naka mean a Municipal Naka at which goods are being respectively imported and exported and Import Naka Karkun and "Export Naka Karkun' mean a Municipal Karkun at any such Naka on duty connected respectively with import and export

(c) 'Prescribed means required or authorised by any Rule or By law of the Municipality for the time being in force,

(d) Import Bill and "Export Certificate mean respectively a receipt and certificate in the prescribed form furnished and signed on import by the Import Naka Karkun and on Export by the Export Naka Karkun in accordance with the conditions prescribd in that behalf

(e) 'Public authority' means Government a Local Board the Contonment Committee or the Municipality

(f) Good in rapid transit" means goods exported within 60 (sixty) hours next after their import

3 (1) The joint octroi limits of the Municipal District shall be —

Octroi limits and stations

The Cantonment and the City Municipal limits of Belgaum

(2) The Municipal Import and Export Nakas shall be as follows —

1 Kaktives Naka
2 Vengurla Naka

3 Ramghat Naka
4 Khanapur Naka
5 Patilves Naka
6 Kapileshwar Naka
7 Dharwar Naka
8 Kaladgi Naka
9 Hosur Naka
10 Nagzari Naka
11 Khasbag Naka
12 Kasai Naka
13 Office Naka
14 Goods Naka

Imposition and nature of tax and class of property made liable thereto

4 (1) Subject to the exemptions and the provisions hereinafter expressly specified a tax on all goods of the descriptions mentioned in *Schedule A hereto annexed* shall on the import thereof be payble to the Municipality at the rates specified for such goods respectively in the said schedule

Exemption

(2) The following goods shall be exempt from the said tax, *viz* —

(a) Personal apparel not imported for sale

Personal baggage

Goods which not being timber firewood or other forest produce imported by the Forest Department for sale are the property of a public authority and are accompanied at the time of import with an invoice endorsed with a certificate to that effect signed by the officer under whose authority they are imported For such a free pass will be given by the Import Naka Karkun

(d) Octroi shall not be leviable on goods imported by head load except packages bundles tins or parcels that have been imported either through Post or Railway

When payable

(3) The said tax shall except in cases where an account current is kept under Section 80 of the Bombay District Municipal Act 1901 be payable to the Import Naka Karkun at the time of import on his tendering an import bill for the same

(4) Bales or bundles of goods passing the octroi naka on payment of deposit shall be allowed to be carried to the owners godowns and the importer or owner shall satisfy the Chief Officer or Revenue Daroga of the contents of the bales by the production of the invoice therefor and if in the opinion of such officer there is any room for suspicion the bundle may be sealed by such officer who may insist upon a comparison of the goods with the invoice This verification shall be carried out within 4 hours after sealing in the presence of the President or any officer deputed by him

5 (1) The Octroi Inspector shall obtain from the Railway office for purposes of check weekly statements of consignments of goods imported into the joint octroi limits

Arrangements to be made by Municipal Chief Officer

(2) The Municipal Chief Officer shall cause —

(a) a copy in vernacular of these Rules and By-laws with the schedules thereto and of the tare table for the time being in force bearing his signature

(i) to be furnished to each Import and Export Naka Karkun

(ii) to be fixed up at the Municipal Office

(iii) to be posted at each Import and Export Naka and

(iv) to be placarded at each such conspicuous place in the town as may be convenient for affording information to those likely to be affected thereby

(b) a set of scales and standard weights to be kept

(i) at each Import and Export Naka and

(ii) at the Municipal office

(c) from time to time to be furnished to each—

(i) Import Naka Karkun and

(ii) Export Naka Karkun respectively

(i) a stitched Import Bill Book with pages numbered in consecutive order, containing in foil and counterfoil blank receipts according to the form in *Schedule* B hereto annexed and

(ii) a stitched Export Certificate Book with pages numbered in consecutive order containing certificate in foil and counterfoil according to the form in *Schedule* C hereto annexed and

(d) Export Naka Karkuns to be supplied with such sums as on a consideration of average requirements he may consider sufficient to enable them to make refunds as hereinafter provided

6 (1) Every Import Naka Karkun shall whenever goods are brought to his Naka, prepare an import bill by ascertaining and noting in the consecutive order of the pages both in the foil and counterfoil of his Import Bill Book the following particulars viz —

Duties of Import Naka Karkun as to Import Bill

(a) the description of the goods according to the Schedule A hereto annexed,

(b) the quantity or the weight of the goods

Explanation —

For purposes of ascertaining the quantity or weight of goods imported the following scale shall be followed —

(i) 40 maunds of weight 1 maund weighing 56 seers or 28 lb each seer made up of 20 tolas shall be considered as equivalent to one —

1—5	maunds	$\frac{1}{8}$ cart-load
6—10	,	$\frac{1}{4}$
11—20	,,	$\frac{1}{2}$
21—30		$\frac{3}{4}$
31—40	,	1

(ii) $\frac{1}{4}$ of a cart load is eqivalent to one animal load

(iii) $\frac{1}{8}$ of a cart-load is equivalent to one headload

No distinction to be made in gunny bags either plain or with k stripes साधे अगर काळे पाटी मोठी चिलें as regards their respective capacity r small Rangoon ' Gon will be considered as $\frac{3}{4}$ of a gunny bag

Kerosene oil	1 cart-load		32 tins
Crude oil	,		4 casks
Damber oil			
Tar oil	,		
Cement			
Petrol	,	4 gallon tins,	32 tins
,	,	2	64 ,
Matches	,	,	4 boxes
Soap	,		12 ,,
Khajur	,,		10 bags
Kharik	,,		8 ,,
Other articals of Meva [ ]	,		8 ,
Hirda	,		8 bags
Articles of medicine such as ginger etc			12 ,,
Paddy	,		12 ,
C riander			12
Husk	,,		12
Beaten rice	,,		12 ,,
Charcoal			12 ,
Tobacco			12 ,
Ground-nut	,,		16 ,
Chilly	,		16 ,
Shikikai	,,		16 ,,
Fried rice	,		6 Andagi
Chilly	,,		6 ,,
Tobacco	,,		8 ,,

(1) 40 quarters of weight 1 quarter weighing $13\frac{11}{18}$ seers or 28 lbs each seer made up of 80 tolas shall be considered as equivalent to one cart-load

1/4 of a cart-load is equivalent to one animal load

2) 1 - 5 quarters	1/8 Cart-load
5 but not exceeding 10 quarters	1/4
10 but not exceeding 20 quarters	1/2
20 but not exceeding 30 quarters	3/4
30 but not exceeding 40 quarters	1

Import bills for each of such different portions the goods taxable with not less than eight annas, as the owner or person in charge of the goods desires

(3) On payment of the amount, if any, leviable, the Karkun shall sign the foil, *detach it* and deliver it to the person making the payment and shall retain the counterfoil undetached in his Import Bill Book

Rice wheat Jwary dal of all kinds and other grains such as Matakı Tur Mug Udid Vatane and Warı, Save Nachane etc (small grains)		6 bags
Oil-seeds such as Karanji Undı Ambadı Erandı Teel Kusumbe and other seeds and ground-nut		8 bags
Ghee Butter Fat Honey and Kakavı	24 tins	12 boxes
Cocoanut oil Teel oil Caster oil Kaju oil Damber oil etc	32 tins	16 boxes
Sugar Sugar candy	5 big gattas of eight maunds each	
Sweetmeats Magdumy Sugar	7 small gattas of six maunds or less	
Joggery		24 cakes

(c) the rate at which the tax is calculated

(d) the amount of the tax if any leviable on the goods

(e) the name of the owner or person in charge of the same

(f) if accompanied by a declaration under No 7 [i] of these Rules and By-laws a statement to that effect showing the name of the importer the quantity and description of the goods and the contract specified

(g) if declared in writing to be goods in rapid transit

(i) the fact that such declaration has been made,

(ii) the date and

(iii) hour at which the goods pass the Naka

(h) if accompanied be a certificate under No 4 [2] [c] of these Rules and By-laws, a statement to that effect with the name of the officer whose signature the certificate purports to bear

(i) the date and hour of payment of tax if any or deposit of article with description of article deposited in lieu of octroi tax if any

(2) The Import Naka Karkun shall prepare so many separate import bills for each of such different portions the goods taxable with not less than eight annas, as the owner or person in charge of the goods desires

(3) On payment of the amount, if any, leviable, the Karkun shall sign the foil, *detach it* and deliver it to the person making the payment and shall retain the counterfoil undetached in his Import Bill Book

(4) The Import Naka Karkun shall return any declaration given him in writing that the goods imported are the goods in rapid transit and if such declaration is not in writing shall inform the person in charge of the goods that unless such written declaration is given no refund will be obtainable at the Export Naka

(5) Every Import Naka Karkun is hereby authorized under section 76 of the Bombay District Municipal Act 1901 to require a person to comply with the provisions of that section and in case of refusal on demand to permit an inspection of the goods or to pay the amount leviable thereon shall unless there be any special reason to the contrary exercise the powers conferred on him by sections 76 & 79 of the said Act as set forth in *Schedule D* hereto annexed

(6) (a) At the close of each day every Import Naka Karkun shall report to the Municipal Chief Officer every case in which goods have been imported accompanied with a declaration—

(i) under No 7 (I) of these Octroi Rules and By-laws that they are required in fulfilment of a specified contract with a public authority or

(ii) that they are goods in rapid transit

(b) Every declaration referred to in each such report shall be delivered by the Import Naka Karkun to the Municipal Chief Officer who shall file them

Refunds

7 Subject to by-laws 8 and 9 below refunds of the amounts paid on imported goods shall notwithstanding that such goods since their import may —

(a) have broken bulk for inspection as per by-law

4 (4) above or otherwise or

(b) have changed hands

be made form the Municipal Fund on the identification thereof in the cases and subject to the conditions following viz —

Refunds on goods vesting in Public authority

(1) In respect of goods declared at the time of their import to be required in the fulfilment of a specified contract with a public authority the refund shall be made to the credit of such public authority subject to the conditions —

(i) that such goods shall have vested in such public authority, and

(ii) that a certificate to that effect signed by the officer in charge of the work to which such contract relates shall have been produced

Refunds on exported goods

(2) Except as aforesaid no refund shall be made in respect of goods unless—

(a) the amount of the refund would be a sum not less than eight annas and

(b) the identical goods have been exported within 6 months next after the date of their import, and

(c) a claim has not later than 15 days next after the export thereof been made for such refund in the prescribed manner to the prescribed of icer or authority and

(d) the claimant has if so required by such officer or authority produced—

(i) a receipted import bill and

(ii) an export certificate

relating to such goods

(1) Goods which are likely to be exported within the period of six months from the date of their import shall be sealed or marked with the date of import and the name of import naka at the time of such import

(2) The Municipality shall deduct from the amount of refund payable to the claimants under rule 4 [4] or rule 7 above a ten percent amount to recover the expenses necessary for the sealing or marking of the goods at the time of import accordingly

9 No refund shall be granted on the export of goods which have since their import changed their form by any process of manufacture

Provided that goods shall not be deemed to have changed their form within the meaning of this rule merely by reason that they are clothes which since their import have been dyed or stamped

Duties of Export Naka Karkun and power to make refunds

10 [1] Every Export Naka Karkun, whenever goods are brought to his Naka for export and are declared to be goods in rapid transit, shall—

(a) require the production of the receipted import bill relating to the same

(b) examine such receipted import bill if produced and shall satisfy himself—

(i) that the import bill is in due form and is signed by an Import Naka Karkun

(ii) that the goods so brought for export are included in the goods specified in the import bill,

(iii) that the goods are stated in the import bill to have been declared at time of import as " goods in transit

(iv) that the goods have been brought f r export within 60 hours next after the date and hour on which they appear from the import bill to have been imported and

(v) that the amount claimed as refund in resp ct of the goods brought for export does not exceed the amount appearing from the import bill to have been paid in respect thereof at the time of their import and is not less than eight annas

(2) When the Export Naka Karkun has on examination of an import bill so produced satisfied himself as above required he shall—

(a) out of the sum supplied to him for the purpose by the Municipal Chief Officer pay to the person in charge of the goods on his signing and giving receipt for the same such amount not being less than eight annas as so appears to have been paid at import in respect of the goods brought for export and shall—

(b) endorse on the import bill the amount of the refund so paid and shall—

(c) note on the receipt acknowledging the refund the number of the page of the import bill examined and

(d) if the refund so paid corresponds in amount with the entire sum acknowledged in the import bill retain the import bill or

(e) shall if the refund so paid does not amount to the full sum acknowledged in the import bill return the import bill endorsed as aforesaid to the person in charge of the goods

(3) (a) Instead of paying the octroi tax thus in cash in such cases the importer has the option of depositing at the import naka a cloak or other article of value sufficient to cover the tax The Import Naka Karkun will thereon grant him an import bill describing the article so deposited This bill will be presented at the export naka where and when the goods are exported

(b) The Export Naka Karkun will return that import bill to the presenter thereof with a certificate mentioning the date and hour of actual exportation of the identical goods described therein without breaking bulk

(c) On the production of such import bill at the Import Naka the Import Naka Karkun shall in exchange for it return the article deposited after the person producing the import bill acknowledges in writing thereon the return of the article to him The import bill thus retained shall then be posted by the Naka Karkun to its original

(4) Every Export Naka Karkun shall at the close of each day—

(a) in each case in which he has made a refund under this Rule report the same to the Municipal Chief Officer

(b) hand over to the Municipal Chief Officer—

(i) each receipt for each refund so made,

(ii) each import bill retained under No 10 (2) (d) of these Rules and By-laws and

(c) a count for any unexpended balance of the money supplied him for refunds

Export certificates to be granted on demand for exported goods not in transit

11 Every Export Naka Karkun whenever goods are brought to his Naka which are not declared to be goods in transit or as to which he is unable to satisfy himself as required By No 9 (1) of these Rules and By laws shall if the person in charge of the goods so requires furnish to such person an export certificate by ascertaining and noting in the Export Certificate Book in the consecutive order of its pages both on the foil and counterfoil —

(a) the description of the goods according to Schedule A hereto annexed

(b) the quantity or weight of the goods

(c) the name of the person exporting the goods,

(d) the time and date of the export

and after signing the foil shall detach it and deliver it to the person exporting the goods and shall retain the counterfoil undetached in his Export Certificate Book

Refunds by Municipal Chief Officer to persons producing export certificates

12 (1) Refunds shall be made by the Municipal Chief Officer without reference to other authority subject to the following conditions –

(a) that an application in writing is made to the Municipal Chief Officer or the Managing Committee within seven days from the date of the export of the goods in respect of which it is claimed

(b) that the claimant if so required produces with the application –

(i) receipted import bill

(ii) an export certificate relating to such goods

(c) that the amount claimed–

(i) does not exceed five rupees and

(ii) is not less than eight annas and

(d) that the Municipal Chief Officer sees no reason to doubt that the claim is just and proper

(e) that the export of such goods has taken place within six months next after the date of their import

(2) At the end of each month the Municipal Chief Officer shall report to the Managing Committee every case of refund made by him during that month

All other claims to refund to be dealt with by Managing Committee

13 (1) Except as hereinbefore provided every claim for refund shall be submitted to and decided by the Managing Committee and no refund shall be made without the sanction of the said Committee

(2) The Managing Committee

(i) shall before granting sanction make such enquiry and require such further proof as to any matter affecting the admissibility of any such claim as it may deem necessary and

(ii) unless satisfied that the refund is admissible under these Rules and By laws shall reject the claim

Provided that all claims under No 7 (1) of these Rules and By laws shall be at once allowed on the genuineness of the certificate therein referred to having been ascertained

14 An appeal from any rejection by the Managing Committee of a claim to refund shall if presented in writing within 15 days from the date of such rejection lie to the Municipality

15 Every person holding a transit pass or receipt of the octroi payment shall whenever required by an officer of the Municipality produce the same for his inspection and shall deliver over the same to him if so required and be supplied with a copy of the same by the said officer

16 Every officer of the Municipality requiring any receipt of the octroi or transit pass to be delivered over shall at once supply its copy under his signature to the holder of the same

17 Whoever acts in contravention of by law No 15 or makes out a false transit pass or gives or produces a false receipt or a false certificate on a transit pass or makes a false declaration shall be liable to a fine of Rs 50 in addition to any punishment he may become liable to under the Bombay District Municipal Act, III of 1901, or under the Indian Penal Code

18 Whoever makes a false declaration shall in addition to the penalty provided in by law 17 above shall forfeit the whole amount of the octroi duty paid by him

B A Pawar,

Chief Officer,

Belgaum Municipal Borough

Schedule A

Revised Octroi Schedule of the Belgaum City Municipality as sanctioned by Government

Item No	Names of Articles	Amount of Octroi Duty						Advalorem rate per Rs 100 of Value			Remarks
		Cart load			Animal load						
		Rs	a	p	Rs	a	p	Rs	a	p	
	CLASS I										
	Articles of food for men and animals										
	(1) Grain										
1	Dal of all kinds Wheat Barley (atu) fried gram (Phootane) Khaple Rajgira Lahia	0	1	0	0	3	0				
2	Gram Rice Mathi Moog Udid Watane Rajagira and all other kinds of grains not mentioned in items 1 and 3	0	10	0	0	2	6				
3	Rice in husk Turi Masura Jwari Bajri Nachne Kulthi Waria Save Fried rice Pohe Hulge	0	6	0	0	1	6				
4	Sheaves of corn	0	2	0	0	0	6				
	(2) Groceries										
1	Fat	3	0	0	0	21	0				
2	Tea Coffee Coffee powder Coco Murambe Pickles etc	2	0	0	0	8	0				
3	Ghee	2	0	0	0	8	0				

Schedule A

Item No	Names of Articles	Amount of Octroi Duty						Advalorem rate per Rs 100 of value			Remarks
		Cart load			Animal load						
		Rs	a	p	Rs	a	p	Rs	a	p	
4	Butter	2	0	0	0	8	0				
5	Sugar Sugar candy Sweet meats Biscuits Cake Saya Peppermint	1	4	0	0	5	0				
6	Khobre (dry cocoanut) Cashew nuts (kaju) Jack fruit Cakes, Dry plantains	1	0	0	0	4	0				
7	Betal nut (supari) Shshajire Umsole Poppy seed Badishap (anise seed) Honey Indian Arrowroot, Sago Tapioca Corn flour Shengade Condensed milk Khava Dry plums, and other groceries	0	12	0	0	3	0				
8	Cocoanut	0	10	0	0	2	6				
9	Brown sugar (Magdumi), Jogari and molasses Dry chillis Dates Bedane	0	8	0	0	2	0				
10	Sugarcane Piste Almond Almond seeds Jardalu Dry fig Manuka, Akroda	0	8	0	0	2	0				
11	Raw dates	0	4	0	0	1	0				
	(3) Fruits aud vegetables										
1	Fish preserved in ice	2	0	0	0	8	0				
2	Potatoes Eating leaves	0	12	0	0	3	0				

Schedule A

Item N	Names of Articles	Amount of Octroi Duty						Advalorem rate per Rs 100 of Value			Remarks
		Cart load			Animal load						
		Rs	a	p	Rs	a	p	Rs	a	p	
	Salted Dried fish Eggs	0	8	0	0	2	0				
4	Fresh fruits of all kinds Tamarind, Onions	0	8	0	0	2	0				
5	Pumpkins Carrot Vegetables Green chillies Kotimbir Cabbage	0	8	0	0	2	0				
6	Sweet potatoes (Ratali)	0	4	0	0	1	0				
	(4) Articles of animal food										
1	Lucern	0	12	0	0	3	0				
	Oil cakes Cotton seed Husk (Konda) Chuni	0	8	0	0	2	0				
	CLASS II										
	Nil										
	Class III										
	Articles of Fuel Lighting and Washing										
	(1) Fuel										
1	Coal	0	6	0	0	1	6				
2	Fuel Firewood	0	2	0	0	0	6				

Schedule A

Item No	Names of Articles	Amount of Octroi Duty						Advalorem rate per Rs 100 of value			Remarks
		Cart load			Animal load						
		Rs	a	p	Rs	a	p	Rs	a	p	
	(2) Lighting (oil and seeds used for lighting)										
1	Petrol	3	0	0	0	12	0				
2	Lubricating oil Crude oil of all kinds	2	0	0	0	8	0				
3	Kaju oil Cocoanut oil Sweet oil and oils of all kinds	1	4	0	0	5	0				
4	Match boxes Kerosene oil	1	0	0	0	4	0				
5	Marking nut seed	1	0	0	0	4	0				
6	Oil seeds of all kinds Teel (sesamum) Javas Ambadi Ambadi seed Groundnut seed Karanji seed Candle	0	10	0	0	2	6				
7	Ground nut and marking nut	0	8	0	0	2	0				
	(3) Washing articles										
1	Soap of all kinds	0	8	0	0	2	0				
2	Rite (Soap-nuts) Shikikai Papadkhar	0	6	0	0	1	6				
3	Washing soda Khar etc	0	6	0	0	1	6				

Schedule A

Item No	Names of Articles	Amount of Octroi Duty						Advalorem rate per Rs 100 of Value			Remarks
		Cart load			Animal load						
		Rs	a	p	Rs	a	p	Rs	a	p	
	CLASS IV										
	Building Materials										
1	Doors Windows and Furniture	2	0	0	0	8	0		•		
2	Sealing wax	1	0	0	0	4	0				
3	Teak Matti Nane Beams rafter Malbari teak	0	12	0	0	3	0				
4	Oil painting Habak Chocolate Linseed oil Varnish Dammer Ral	0	12	0	0	3	0				
5	Cement	0	12	0	0	3	0				
6	Other sorts of jangali yele	0	8	0	0	2	0				
7	Bamboo	0	6	0	0	1	6				
8	Burnt bricks Tiles Powdered chunam	0	4	0	0	1	0		•		
9	Coir (Kathia) and its articles, Ropes	0	4	0	0	1	0				
10	Unburnt bricks 'Jamburi bricks Lime stones and unburnt chunam Sand mixed with Chunam Stones of all kidds Sand	0	1	0	0	0	3				

Schedule A

Item No	Names of Articles	Amount of Octroi Duty						Advalorem rate per Rs 100 of value			Remarks
		Cart load			Animal load						
		Rs	a	p	Rs	a	p	Rs	a	p	
	CLASS V										
	Drug Spices Gums and Perfumes										
	(1) Drugs										
1	~~Foreign~~ Drugs at one and a half pie per rupee and if value cannot be ascertained the charges to be made at the cart load	1	8	0	0	6	0				The word Foreign is deleted G R G D N S 91 (92) 11-5-34
2	Gas cylinder	1	8	0	0	6	0				
3	Ginger (green and dry) Ouva Pashanbhed Chiraita Catechu Vekhand Sallammishri Umbeha lad Muradshing Pimpli S fed Mishri Ativisha Bole Kankol Dickemali Kakadsh ng Nagar motha Sulphate of iron Alum Soda Nitric acid Saltpetre Sulphur Salamoniac Borax all other acids	0	12	0	0	3	0				
4	Jestha—madha	0	12	0	0	3	0				
5	Garlic	0	8	0	0	2	0				
6	Hirda	0	6	0	0	1	6				

Schedule A

Item No	Names of Articles	Amount of Octroi Duty						Advalorem rate per Rs 100 of Value			Remarks
		Cart load.			Animal load						
		Rs	a	p	Rs	a	p	Rs	a	p	
	(2) Spices										
1	Turmeric (Halad) Coriander Cummin seed (jire), Mustard seed Methya Pepper Gums, Cinnamon Cloves Cardamum Nutmeg Patri Asafoetida Avalkati	0	12	0	0	3	0				
	(3) Perfumes										
1	Sandal wood	1	0	0	0	4	0				
	CLASS VI										
	(Tobacco)										
1	Indian and foreign cheroots Cigarettes	6	0	0	1	8	0				
2	Snuff Bidies	1	8	0	0	6	0				
3	Tobacco	1	8	0	0	6	0				
	CLASS VII										
1	Foreign fabrics— Woollen silk and cotton							0	10	0	G R G D NO 2428 17-5-1928
2	Indian fabrics— Woollen silk and cotten (except hand spun and hand woven cloth)							0	10	0	G R G D NO 2428 12-12-1928

Schedule A

	Item No	Names of Articles	Amount of Octroi Duty						Advalorem rate per Rs 100 of value			Remarks
			Cart load			Animal load						
			Rs	a	p	Rs	a	p	Rs	a	p	
		CLASS VIII										
110	1	Old iron							0	2	0	
111	2	Iron includes Bars rods pig sheets							0	4	0	G R G D NO 4207 1-9-1910
112	3	Steel and steel ware							0	6	0	(B)
113	4	Lead and lead ware							0	8	0	(C)
114	5	Zinc and Zinc ware							0	8	0	(D)
115	6	Old pots of brass and copper							0	12	0	
116	7	Copper and copperware							0	12	0	(E)
117	8	Brass and brass ware							0	12	0	
118	9	Tin and tin ware							1	0	0	
119	10	Bell metal							1	0	0	
120	11	Mercury							1	0	0	
121	12	Articles of iron include castings hooks wire, Builders and Engineer hardware Tools cutlery and pipes and other articles of iron							1	0	0	G R G D NO 4207 1-9-1910
122	13	Hardware including plated ware							1	4	0	
123	14	Aluminium German silver and articles made from these metals							1	8	0	G R G D NO S 91(92) 5-12-33

Schedule A

Item No	Names of Articles	Amount of Octroi Duty						Advalorem rate per Rs 100 of Value			Remarks
		Cart load			Animal load						
	CLASS IX										
1	Dramatic articles Curtains Paint and cloth etc	0	8	0	0	2	0				
2	Raw-skin Hide, and tanned leather	0	8	0	0	2	0				

(B) Includes cast blister spring and other kinds

(C) Include pig pipes sheets and other sorts

(D) Includes bolts pig slab sheet sheathing and plate wire and other sorts

(E) Includes sheets castings wire and other sorts

(note) The agricultural implements are free

Accompaniment to Government Resolution General Department, No S 91 (92), dated the 16th October 1933

Supplementary Octroi Schedule as approved by Government

Item	Names of Articles	Amount of octroi duty Cart load			Ad valorem rate per Rs 100 of value			Remarks
		Rs	a	p	Rs	a	p	
	CLASS I							
	(2) Groceries							
1	Oil nans stores and preserved provisions of all kinds	2	0	0				
2	Tinned food and meat of all kind	–	0	0				
3	Cocogem and other ghee substitutes of whatever composition which are not pure ghee but which resemble ghee and are capable of being used as substitutes for pure ghee	2	0	0				
	CLASS III							
	(2) Lighting							
1	Crackers	2	0	0				
2	Carbide	–	4	0				
3	Grease	2	0	0				
	CLASS IV							
1	Mats made of Bamboo or any other meterial	0	6	0				
	Concrete Boards Putty Plaster of Paris and other cement articles	0	12	0				
3	Yellow earth	0	1	0				
4	Brooms	0	4	0				
5	Chalk	0	12	0				
6	Glue	0	12	0				
7	Walking sticks and Photo frames	0	12	0				
8	Jungle wood rafters	0	4	0				

Item No	Names of Articles	Amount of octroi duty Cart load			Ad valorem rate per Rs 100 of value			Remarks
		Rs	a	p	Rs	a	p	
	CLASS V							
	(1) Drugs							
1	Honavarichi Sal	0	4	0				
	(3) Perfumes							
1	Udbati	0	8	0				
2	Camphor	0	12	0				
3	Perfume oils Hair oils Perfumery of all kinds	0	0	0	1	9	0	
4	Keshar (saffron) Kasturi	0	0	0	1	0	0	
	Ud (Benzoin)	0	4	0				
	CLASS VI							
1	Bidi leaves	0	4	0				
	Class VII							
1	Boots Shoes Sandals				1	0	0	
	Umbrellas				1	0	0	
	CLASS VIII							
1	Metal alloys and articles thereof				0	10	0	
2	Iron ore and articles thereof				0	10	0	
	CLASS IX							
1	Clock and accessories				1	0	0	
2	Cycle accessories				1	0	0	
3	Motor accessories				1	0	0	
4	Perambulators				1	0	0	
5	Machinery				1	0	0	
6	Leather goods				1	0	0	
7	Gangawan	1	0	0				
8	Rubber Ruober goods and Tyres				0	12	6	
9	Habberda hery	2	0	0				

Item No	Names of Articles	Amount of octroi duty Cart load			Ad valorem rate per Rs 100 of value			Remarks
		Rs	a	p	Rs	a	p	
10	Stationery including paper of all kinds	1	0	0				
11	Musical instruments including Pianoes Harmonium Gramo phones, etc and accessories				1	9	0	
12	Cinemotograph and accessories				1	9	0	
13	§ Cinema film	1	p	—	1			§ If a film is once shown at a cinema & is subsequently exported out of the municipal limits no refund of the octroi duty paid on it shall be granted
14	Photograph and accessories				1	9	0	
15	Ivory				1	0	0	
16	Pictures of wood and stone				1	0	0	
17	Chinaware and crockery	2	0	0				
18	China pipe	0	4	0				
19	Pictures of clay	-	0	0				
20	Ice	0	8	0				
21	All printed matter including catalogues advertisements picture diaries etc but excluding books and all current issues of news papers	0	8	0				
22	Toys of all kinds				1	0	0	
23	Card board	0	8	0				
24	Bones	0	8	0				
25	Tent	0	8	0				
26	New gunny bags	0	8	0				
27	Printing material and Types				1	9	0	
28	Keshari bonde and seeds	0	8	0				
29	Gar and its articles				1	9	0	
30	Celluloid and all articles made of celluloid				1	0	0	
31	Battery, Cells and electric wire				1	9	0	
32	Articles used for sports or games such as cricket foot-Ball Tennis etc	0	0	0	1	9	0	

G R G D No.
S 91 (92)
11—5—34

Schedule B

Book No

Octroi Bill No

For Octroi duty levied on articles imported into the Belgaum Octroi area

Name of Naka _____

Name of Importer	From where imported	Description and quantity of goods	Kind of Conveyance	Rate of Octroi Duty	Amount levied

Rs ( ) in words _____

were received by me

Dated *193* NAKA KARKUN

Book No

Octroi receipt No

For Octroi duty levied on articles imported into the Belgaum Octroi area

Name of Naka _____

Name of Importer	Description and quantity of goods	Kind of Conveyance	Rate of Octroi duty	Amount levied

Rs ( ) in words _____

were received by me

Dated *193* NAKA KARKUN

Schedule C

BOOK No REFUND RECEIPT NO

For Octroi duty levied upon articles imported into the Belgaum Octroi area

Name of Impoter	From where imported	Description & quantity of goods	Kind of conveyance	Rate of octroi duty	Amount of octroi duty

Received Rs ( ) in words _____

Dated 193 Naka Karkun

Book No

For Octroi duty levied upon articles imported into the Belgaum Octroi area

Name of Impoter	Description & quantity of goods	Kind of conveyance	Rate of octroi duty	Amount of octroi duty

Received Rs ( ) in words _____

Dated 193 Naka Karkun

Refund Receipt No

(This portion below should be filled in by the exporter)

Number of conveyance in figures & words	Date of exportation	To where exported	To whom exported	Signature of exporter

(The space below should be filled in by the Export Naka Karkun vingdetail of quantity exported)

Export Naka Karkun

Received on

Office Register No

Rev Daroga Chief Officer

(Form No 1 E)

TRANSIT PASS

No	Naka	Date Month and Time	Name	Description of goods	Quantity of conveyance		Amount of deposit		Article deposited
					No of conveyance	Quantity of goods	Rate	Amount	
				INDRI	NAKA				

Shri Shivaji Printing Press Belgaum

Signature of Naka Karkun

Schedule D

Sections 76 and 79 of Bombay Municipal Act III of 1901

Power to examine taxable articles

76 (1) Every person bringing into or receiving from beyond the Octroi limits of a Municipal District any article on which octroi is payable shall when required by an Officer authorized in this behalf by the Municipality and so far as may be necessary for ascertaining the amount of tax chargeable

(a) permit that officer to inspect examine weigh and otherwise deal with the article, and

(b) Communicate to that officer any information and exhibit to him any bill invoice or document of a like nature which he may possess relating to the article

Power to search when octroi is leviable

(2) If any person bringing into or receiving from beyond, the Octroi limits of a Municipal District in which octroi is leviable any conveyance or package, shall refuse on the demand of an officer authorized by the Municipality in this behalf to permit the officer to inspect the contents of the conveyance or package for the purpose of ascertaining whether it contains any articles in respect of which octroi is payable the officer may cause the conveyance or package to be taken without unnecessary delay before a Magistrate or such Officer of the Municipality as the Governor in Council appoints in this behalf by name or office, who shall cause the inspection to be made in his presence

Power to seize Vehicle or animal on non payment of Octroi or Toll

79 (1) In the case of non payment on demand of any octroi or any Toll leviable by a Municipality the person appointed to collect such octroi or Toll may seize any article on which the octroi is chargeable or any vehicle or animal on which the toll is chargeable or any part of its burden which is of sufficient value to satisfy the demand and may detain the same He shall thereupon give the person in possession of the vehicle animal or article seized a list of the property together with a written notice in the form of schedule D that the said property will be sold as shall be specified in such notice

Power to sell property seized at once

(2) When any article seized is subject to speedy and natural decay or when the expense of keeping it together with the amount of the octroi or toll chargeable is likly to exceed its value the person seizing such article may inform the person in whose possession it was that it will be sold at once, and shall sell it or cause it to be sold accordingly unless the amount of octroi or toll demanded be forthwith paid

Release of property on payment

(3) If at any time before the sale has begun the person whose property has been so seized tenders at the Municipal Office the amount of all expenses incurred and of the octroi or toll payable, the Municipality shall forthwith release the property seized

(4) If no such tender is made the property may be sold, and the proceeds of such sale shall be applied to payment of such octroi or toll and the expenses incidental to the seizure, detention and sale

Sale

(5) The surplus if any, of the sale proceeds shall be credited to the Municipal Fund and may, on application made to the Municipality in writing within six months after the sale be paid to the person in whose possession the property was when seized and, if no such application is made, shall be the property of the Municipality

Surplus how dealt with

Shri Sivaji Printing Press, Khadebazar Belgaum

Statement showing the income derived by way of Octroi in the several Municipalities in the Hassan District

Sl. No.	Name of Municipality	1947-48	1948-49	1949-50 (for 9 months)
1	Hassan Town Municipality	23,064	25747	26412
2	Arsikere Town Municipality	19,116	20056	22000
3	Sakleshpur Town Municipality	14,451	17121	12304
4	Holenarasipur Town Municipality	13996	16702	13194
5	Channarayapatna Town-Municipality	6037	7070	5012
6	Gravenabelagola Minor-do-	1598	2204	1400
7	Belur Minor Municipality	4194	7081	5189
8	Aralaguppe Minor-do-	5040	5851	3608
9	Koonur Minor -do-	6539	10997	8900
10	Belur Minor -do-	11138	12557	10318
11	Alur Minor Municipality	2127	2198	1800
7	Total -	1,18,205	1,47,124	1,12,537

19/12

Deputy Commissioner,
Hassan District

65

No. S 164/18498-A,
Local Self Government & Public Health Department
Bombay Castle, 19th June 1950

GENERAL & PUBLIC SECRETARIAT 23/6 JUL 1950 BOMBAY

From

Shri B J Joshi,
Under Secretary to the Government of Bombay,
Local Self Government & Public Health Department

To

The Secretary to the Government of Mysore,
Local Self Government Department,
General and Revenue, Secretariat,
Bangalore

SUBJECT - Question of the abolition of the levy of octroi duty by the Municipalities consequent on the introduction of sales tax in the State of Bombay

Sir,

With reference to your letter, No L 739, dated the 20th April 1950, on the subject mentioned above, I am directed to observe on the points raised therein as follows -

i) Details regarding the levy and collection of octroi duty by Municipalities in the State of Bombay

The mode of levy of octroi by Municipalities in this State is regulated by the rules framed for the purpose These rules are framed by the Municipalities themselves with the approval of Government under the powers vested in them by the Municipal Acts The rules framed by the Municipalities are not uniform and no rules have been framed by Government for adoption by Municipalities It is not, therefore, possible to supply you with a copy of the rules in question A copy of the octroi Rules framed by one of the Municipalities viz the Belgaum Municipality is enclosed for your information

ii) Action taken by Government in regard to the public agitation, if any, for the abolition of octroi consequent upon the Introduction of Sales Tax

There was no public agitation for abolition of octroi consequent upon the introduction of sales tax and the question of taking any action by Government did not arise

Yours faithfully,

For Under Secretary to the Government of Bombay,
Local Self Government & Public Health Department

If approved, this will be placed on the table of the Assembly along with the Separately Submitted after the Recess

10/7/50

12/7

Local Bylaws
Belgaum Municipality
Revision of Rates of Octroi

GOVERNMENT OF BOMBAY

GENERAL DEPARTMENT

Resolution No S 91 (9)

Bombay Castle 8th April 1944

Letter from the President Belgaum Municipality No 68 dated the 13th 14th April 194
Endorsement from the Collector of Belgaum No MUN BCM 30 dated the 18th April 194
Endorsement from the Commissioner Southern Division No M B L I 116 dated the 10th June 194
Government Letter General Department No S 91 (9)/1978 A dated the 23rd July 194
Letter from the President Belgaum Municipality No 888 dated the 20th September 1943
Letter from the President Belgaum Municipality No 706 dated the 15th November 1943
Endorsement from the Collector of Belgaum No MUN B C M 230 A dated the 23rd November 1943
Endorsement from the Commissioner Southern Division No M B L I 116 dated the 2nd December 1943

RESOLUTION —The revised octroi schedule framed by the Belgaum Municipality is sanctioned with modifications The schedule as sanctioned by Government is appended to this resolution

By order of the Governor of Bombay

F B PATELL
Under Secretary to Government

To

The Commissioner Southern Division
The Collector of Belgaum
The Director Local Self Government Institute Bombay (by letter)

No of 1944

Copy forwarded for information and guidance to

Accompaniment to Government Resolution General Department No S 91 (92) dated 28th April 1944

SCHEDULE A

Revised Schedule of Octroi Rates of the Belgaum Borough Municipality

Item No	Name of Article	Amount of Octroi duty Central Rs	p	Additional rem tep Rs 100	p
	Class I				
	ARTICLES OF FOOD FOR MEN AND ANIMALS				
	(1) Grain				
1	Dal of all kinds [illegible]	0 14	0		
	Gram Rice Millet Moong Udid Wata [illegible]	0 1	0		

Item No	Name of Article	Amount of Octroi duty Central Rs	p	Additional rem tep Rs 100	p
	Class I—contd				
	ARTICLES OF FOOD FOR MEN AND ANIMALS— *contd*				
	(1) Grain—*contd*				
3	Rice [illegible]	0 6	0		
4	Sh [illegible]	0 3	0		

Item	Name of Article	Amount of Duty Ad valorem Rs.	Amount of Duty Ad valorem Rs.
	Class 1—contd		
	ARTICLES OF FOOD FOR MEN AND ANIMALS—*contd*		
	(2) GRAIN		
1	Flour	3 4 0	
2	Tea Coffee Coffee powder Cocoa Mixture, Pickles etc	3 0 0	
3	Cheese	2 8 0	
4	Butter	2 8 0	
5	Ghee, butter, vegetable ghee, hydrogenated ghee, refined ghee, pure ghee, butter substitutes for ghee	3 0 0	
6	Oilman's stores, preserved provisions, fillings	4 0 0	
7	Tinned fruit, dried fruit, fillings	4 0 0	
8	Sugar, Sugar candy, Sweetmeats, Biscuits, Cake, Pastry, Puddings, Cocoa, Sherbet, Khaja, Jaggery, Cakes, Dry plantain	2 0 0	
9	Khaja (dry or wet) Cashew nut (Kaju) Jaggery, Cakes, Dry plantain	1 8 0	
10	Biscuits (Sweet or Salt), Sherbet, Lime, Lemon, Pappy seed, Badam, Pistachio, Almond, Arrowroot, Sago, Tapioca, Cornflour, Sago, Condensed milk, Khaja, Dry Plantain and other groceries	1 4 0	
11	Cocoanut	0 1 0	
12	Brown sugar (Mandam) Jaggery and Molasses, Dry Chillies	0 10 0	
13	Dates, Bedana, Pistachio, Almond, Almond seed, Jardal, Dry Figs, Manukkarod	2 0 0	
14	Raw Dates	0 6 0	
15	Sugarcane	0 8 0	
	(3) FRUITS AND VEGETABLES		
1	Fish preserved in ice	4 0	
2	Potatoes Eatable	1 0 0	
3	Salted, dried, fish, Eggs	0 10 0	
4	Fresh fruits, fillings, Tomato, Onion	0 10 0	
5	Pumpkin, Carrot, Vegetables, fillings, Kadi, Green Chillies, Kattumbu, Cabbage	0 10 0	
6	Sweet Potatoes (Rataloi)	0 6 0	
	(4) ARTICLES FOR ANIMAL FOOD		
1	Licorice	0 14 0	
2	Oilcake, Cottonseed, Hulk (Kadi) Chaff	0 10 0	
	Class 2		
	NIL		
	Class 3		
	ARTICLES FOR FUEL, LIGHTING AND WASHING		
	(1) FUEL		
1	Coal	0 8 0	
2	Fuel briquettes	0 3 0	
	(2) LIGHT (OTHER THAN FUEL)		
1	Petrol	4 0 0	
2	Illuminating oil, Crude oil, fillings	3 0 0	
3	Grease	3 0 0	
4	Kerosene oil, Castor oil, Sesame oil, fillings	1 1 0	
5	Kerosene oil	1 4 0	
6	Matchbox	2 0 0	
7	Making gutted	1 4 0	

Item No.	Name of Articles	Amount of Duty Ad valorem Rs.	Amount of Duty Ad valorem Rs.
	Class 3—contd		
	ARTICLES FOR FUEL, LIGHTING AND WASHING—*contd*		
	(2) LIGHT—*contd*		
8	Oil seed, fillings, Teel (Gingelly) Jaggery, Ambadi, Ambadi, Groundnut, Castor seed	0 12 0	
9	Groundnut, Groundnut oil	0 10 0	
10	Candle	5 0 0	
11	Cake	4 0 0	
12	Cobad	4 0 0	
	(3) WASHING MATERIALS		
1	Soap, fillings	1 8 0	
2	Reeta (Soap nut), Shikakai	0 8 0	
3	Washing Khaki	1 0 0	
	Class 4		
	BUILDING MATERIALS		
1	Doors, Windows and Furniture	2 4 0	
2	Sailing Work	0 0	
3	Mill Timber, Mattock Timber, Nibbed Timber, Fillings, Fuel, Rafts and Planks	1 12 0	
4	Oil paint, Lubricating oil, fillings, Linseed oil, Varnish, Dammar, Rosin and Paint	2 0 0	
5	Cement	2 0 0	
6	Jaggery lime	1 4 0	
7	Brick	0 10 0	
8	Brick, Tile, Pounded Chunam	0 6 0	
9	Red tile	1 0 0	
10	Cement (Kathi) and tiles, Rope	0 8 0	
11	Urbanite, Bricks, Jamburi, Brick Lime, Stone and Sand, Sand with Stone, fillings	0 1 6	
12	Slab	0 6 0	
13	Sagum Stone	2 4 0	
14	Metamed, fillings, Stone, Material	0 10 0	
15	Concrete Board, Putty, Plaster of Paris, Cement tiles and tiles, fillings, asbestos	2 0 0	
16	Yellow earth and lime	0 1 3	
17	Broom	0 8 0	
18	Chalk	1 0 0	
19	Glue	1 0 0	
20	Walking Stick and Photo Frame	2 0 0	
21	Jaggery and fillings	0 8 0	
	Class 5		
	DRUGS, SPICES, GUMS AND PERFUMES		
	(1) DRUGS		
1	Medicines, fillings, tablets, bottles, goods to be made with tablets	2 0 0	2 0
2	Gingelly oil	2 8 0	
3	Gingelly (Green and dry) Oil, Phabbad, Chata, Catechu, Vakhand, Sillimmam, Lumbi, Hilad, Murudhang, Pumpil, Sfad, Mahat, Bilakkal, Dakmil, Kakdhuang, Nagamathi, Sulphate, Iron, Almond, Soda, Nitrate, Acid, Saltpetre, Sulphur, Salmi, Bilathi	1 8 0	
4	Jeslit Mudhi	1 8 0	
5	Gul	0 10 0	
6	Hard	0 10 0	
7	H[illegible]h Sul	0 10 0	

SCHEDULE A—*concld*

Item No.	Names of articles	Amount of duty Ad valorem Certified	Amount of duty Ad valorem Rs. 100	Item No.	Names of articles	Amount of duty Ad valorem Certified	Amount of duty Ad valorem Rs. 100
		R p	R p			R p	R p
	Class 9				*Class 9—contd*		
	MISCELLANEOUS				MISCELLANEOUS—*contd*		
1	Dr m t rt les	1 0 0		19	Ch w C k ry Glass d rt l fgl	2 8 0	
2	R w k hd dta ed l th	0 12 0		20	Ch ppes	0 8 0	
3	Clock d accesso es		1 9 0	21	P t f l y		1 9 0
4	Cy l ac ess ries		1 9 0	22	I	0 1 0	
5	M t ces ries		1 9 0	23	All p ted m tte l d g ta l g es, ad rt sem t p t es d es to b t l d g b k d ll rr t f w p p rs	0 12 0	
6	P ramb l to		1 9 0				
7	Mach ry d p rt th f		1 9 0				
8	Leath good		1 9 0	24	T y f llk d		1 9 0
9	G a		1 9 0	25	C d B d	2 0 0	
10	P bbe R bber g d d Tyre		1 9 0	26	B	0 12 0	
11	H bberd h ry		1 9 0	27	T t	0 12 0	
12	Stat ry l d g p p f ll k d			28	N g y b g	0 12 0	
13	M l nstrum t l d g P anoe H rm um G m ph R d tc nd access ri		2 8 0	29	P t g m te l d Typ		1 9 0
				30	K h b d d eed	0 12 0	
				31	G d t rt l		3 2 0
				32	Cell l d d ll t l mad f ll l d		3 2 0
14	C m tog ph d		3 2 0	33	B ttery ll El t w Flect good l d g b lb d t hes		3 2 0
15	C m film	2 A as p l		34	Art l f p ts d g mes		3 2 0
16	Ph tog ph d essori		3 2 0	35	Emb d ry		3 0
17	I y d l f ry		3 2 0	36	B k lte d rt l f b k lte		1 0 0
18	P t res fw d d t		1 9 0				

No L Dis D 3 P R 5 C 6/50-51 68
Encl One statement

Office of the Deputy Commissioner,
Mysore District,
Dated, Mysore the 3rd July 1950

To

The Secretary to the
Government of Mysore,
Local Self-Government Department
Bangalore

Sir,

Subject:- Abolition of the levy of octroi duty in the State

In continuation of my letter of even number dated 21st June 1950, on the subject, mentioned above, I have the honour to forward herewith a statement showing the details of income derived from octroi in the several Municipalities of the District for the past three years ending with 1949-50

Yours faithfully,

Deputy Commissioner,
Mysore District

Statement showing the income derived by way of octroi in several Municipalities in Mysore District for three years

	Name of Municipality	1947-48	1948-49	1949-50 (Nine months)
1	Nanjangud	21,019- 0- 0	24,362- 0- 0	18,592- 0- 0
2	Chamarajanagar	26,377- 0- 0	26,020- 0- 0	25,372- 0- 0
3	Ramasamudra	88-11- 1	86-14- 8	30- 8- 0
4	Yelandur	2,023- 1- 1	2,509- 8- 6	2,330- 8- 7
5	Agrahara Bamballi	2,055-13-11	2,795-10- 8	1,993-14- 5
6	T. Narsipur	11,044- 8- 8	11,466- 1- 2	9,553-14- 1
7	Nuguru	2,079-12- 4	2,242- 6-11	1,735- 8-10
8	Tilkere	1,077- 3-11	1,336- 7- 0	3,433- 8- 6
9	Barrur	3,500-12- 4	4,970-12- 6	4,425- 7- 6
10	Krishnarajanagar	12,567- 7- 0	14,440-14- 9	11,200-11- 1
11	Saligrama	5,885- 8-11	8,589- 0- 9	4,807- 1- 0
12	Mirle	388- 2- 6	611-14- 4	517- 7- 9
13	Hunsur	12,590- 0- 6	14,936- 7-10	19,503- 8- 9
14	Periyapatna	6,213-10- 0	5,429- 6-11	3,653- 5-10
15	Nandlapet	13,397-15- 0	14,337-15-11	11,772- 5- 7
16	Heggadadevankote	532- 4- 7	1,209- 5-11	1,185- 4- 8
17	Sargur	3,502- 8- 1	3,338-10- 1	3,456-11- 4
	Total	1,24,433-7-11	1,38,682- 9-11	123,569-13

Deputy Commissioner,
Mysore District

MPS

GOVERNMENT OF INDIA
MINISTRY OF STATES

No F 29(18)-Econ/49 New Delhi (2) the 6th May 1951

From

The Under Secretary to the Government of India

To

The Chief Secretary to the Government of Mysore, BANGALORE

Sir,

Sub - Levy of Municipal octroi duty in addition to sales tax in Mysore

Ref - This Ministry's letter no D 6178-Econ/49 dated August 2, 1949 and correspondence resting with Mysore Government letter no L 12865 dated March 21, 1951

I am directed to request that the decision taken in the matter may be intimated to this Ministry at an early date

Yours faithfully,

Under Secretary to the Government of India

Mr Basheer
Put up the file at once

Tour dy no 8123/HI

The main file pertaining to the above subject has been sent to the Chief Secy for placing it before the meeting of the Cabinet

12/5

Asst Secy
C S

for kindly intimating the stage of the subject

MS
12/5

937/ctt
12/5/51

CONFIDENTIAL SECRETARIAT

Council

The subject matter in the S C 64/51 52 (2365/ml) has been sent separately to Govt of India by the I C & Govt

14/5/51

11/5/51

Asst Secy
ML Govt

10/05/51
Put up a draft reply to Govt of India

71

No L 2276/Acm 57 51 v
12 6 51

To

The Secretary to the Government
of India,
Ministry of States,
New Delhi

Sir,

Sub -Levy of municipal Octroi duty
in addition to sales tax in
Mysore

I am directed to invite reference to the correspondence ending with your letter No F 29(18)-Econ/49 dated the 6th May 1951 on the above subject and to state that this levy has for long been one of the principal items of municipal revenue and ~~xx~~ the present time is specially inopportune to consider its abolition taking into account the increased costs of municipal administration, and ~~especially~~ the impact on the general finance of the State which the proposal will necessarily involve by way of having to compensate the Municipal Councils for their losse

2) Inspite of the recent revision of - assessment the rate of levy of Mohatarfa in the State is comparatively low Any sharp increase of mohatarfa to the level obtaining in the neighbouring States is considered quite undesirable in the present context It may be mentioned in this connection that in Bombay, Octroi duty is understood to be ~~xx~~ levied in addition to Sales Tax

3) After considering all aspects of the matter, ~~xxxxxxxxxxxxxx~~, this Government feel that the abolition of octroi without the means of compensating the municipalities for

their

72

2274/CM 57-51-2
29/12 6 51

The Secretary to the Government of India,
Ministry of States,
NEW DELHI

Subject Levy of Municipal Octroi duty in addition to Sales Tax in Mysore

I am directed to invite reference to the correspondence ending with your letter No F 29(18)-Econ/49 dated the 6th May 1951 on the above subject and to state that this levy has for long been one of the principal items of Municipal remenue and the present time is specially inopportune to consider its abolition taking into account the increased costs of Municipal administration, and the impact on the general finance of the State which the proposal will necessarily involve by way of having to compensate the Municipal Councils for their losses

2 Inspite of the recent revision of assessment, the rate of levy of Mohatarfa in the State is comparatively low Any sharp increase of mohatarfa to the level obtaining in the neighbouring States is considered quite undesirable in the present context It may be mentioned in this connection that in Bombay, Octroi duty is understood to be levied in addition to Sales Tax

3 After considering all aspects of the matter, this Government feel that the abolition of octroi without the means of compensating the Municipalities for their losses will seriously jeopardise their finances and cannot therefore be accomplished at present

Yours faithfully,

Secretary to Government,
L S G Department

knr-2/11 6 51

GENERAL & REVENUE SECRETARIAT
2073
24 SEP 1949
SECRETARIAT BRANCH

FL 4/3/9

Mysore Chamber of Commerce

Bangalore 29th August 1949

Memorandum to Sri H C Dasappa Minister for Finance & Industries, Government of Mysore

No P 442
dt 30 8 49

Abolition of Octroi

The levy of octroi by Municipalities in the State has Generally tended to raise the cost of goods on which it is levied The effect of this tax is more noticeable when goods pass through from town to town adding to the cost of articles to a greater proportion like a rolling snow ball As a leading writer on Public Finance states "an octroi is in reality a local customs duty, inconvenient, clumsy and costly in collection Its incidence is heavy on the poor since it is levied mostly upon necessaries It increases the cost of living and the burden of the tax is not distributed in any degree in proportion to the benefits gained by local expenditure "

It is evident therefore that the octroi is a burden particularly on the poorer classes of the society It does not take into account the well-known principle of ability to pay, but is simply charged on all articles bearing heavily on the necessaries of life Besides, the octroi affects greatly articles which move from place to place inviting tax on numerous occasions It is also placing difficulties on inter-provincial trade, as octroi always adds to cost It may be pointed out in this connection that the Central Transport Advisory Council accepted at their recent meeting, the principle that all impediments to the free movement of goods in transit such as octroi and terminal taxes should be deprecated and Provincial and State Governments should examine the

matter with a view to their removal

Another reason which has added to the heavy incidence of Octroi in the State is the levy of Sales Tax The two together have helped to raise the cost of articles by nearly 20 per cent At a time when it is necessary to avoid all that would raise the cost of living it is urgent that some relief such as the abolition of the octroi should be given

Abolition of Sales Tax on Exports

Even in regard to sales tax, the Chamber is of the view that the tax on exports is acting as a great handicap on trade In these days of the fast disappearing sellers' markets, the elimination of even a small margin of profit by the levy of a sales tax is a matter of serious concern to trading interest Mysore being one of the industrial producing centres is particularly hard hit as the cost of her product increases affectin its competitive power Though at present a tax of 3 pies is charged on exports the tax is collected initially at 6 pies and it takes time for the refund of the balance

Bring the Madras order

KCD 29/8/49

In this connection the attention of Government is invited to the recent notification of the Madras Government abolishing sales tax on exports from the Province Even a small concessi like this is sure to act as an incentive for the increased sal of the Mysore products The Chamber trusts the Government of Mysore, which is always noted for its progressive policy would be pleased to abolish Octroi and also sales tax on exports for giving a fillip to the commercial and industrial interests of the State

Do we have from the Sales Tax Department report on exports

Y S Gopalakrishna
Vice-President

Members of the Deputation

C F No 45]

GOVERNMENT OF MYSORE

T I $\frac{2}{pb}$ m

No T 2353
Encls — one

SECRETAR O COVT
Civil Supplies Department
No. 3446
Date 12 9 49

OFFICE OF
the Controller of Civil Supples
in Lysore, Bangalore,
Dated 10th September 1949

To

The Secretary to Government
Public Health, Food & Civil Supplies Departments,
BANGALORE

Sir

Sub - Octroi Duty on Mill cloth

I write to state that during the meeting of State Nominees (cloth procurers) held in my office on 2-9-1949 it was represented that the retail price of cloth has gone up nearly to 50% over the ex-mill rate due to the levy of Excise Duty Bombay Sales Tax, Mysore Sales Tax and other margins of profit, etc and that in addition to these the levy of local octroi duty also exists All these have contributed to the high price of cloth and the consuming public have to bear these charges The State Nominees unanimously requested to move Government to remove the levy of Octroi Duty on Mill cloth to give some relief to the consumers The President, Mysore Piece-goods Merchants' Association, Mysore, has sent me a copy of his letter dated 25-8-1949 (copy enclosed) addressed to the Minister for City Municipalities and Muzrai forwarding a copy of resolution of the General Body meeting requesting the removal of Octroi Duty on cloth

2 In this connection I invite your kind reference to my letter No T 1170 dated 30-7-1949 (and Order No C 32o/C O 13-49-2 dated 31-8-1949 thereon) wherein details of charges levied on mill cloth and the percentage ~~work~~ they work out over the ex-mill rates have been furnished From the above letter it could be seen that the charges over the ex-mill rates have gone up to nearly 50, and in addition to these charges the levy of Octroi Duty seems to be a burden on the consumer

3 In view of the above, I request you kindly to move Government to consider the question favourably and to communicate early orders in the matter

Yours faithfully,

CONTROLLER OF CIVIL SUPPLIES

DoR 2

T 2353

Copy of letter No nil dated 25-8-1949 from the President Mysore Piece-goods Merchants Association Mysore to the Minister for City Municipalities and Mazrai to the Government of Mysore, Bangalore

---

I herein enclose a copy of Resolution No 2 of the General Body Meeting held on 21-8-1949 regarding the removal of Octroi, for your kind perusal

I request that the same may kindly be given effect to immediately

---

Resolution No 2

" Resolved that the concerned authorities be requested to do away with the levy of Octroi, in view of the fact that it proves burdensome since the Sales Tax is levied on the public in addition

---

For THE MYSORE PIECE-GOODS MERCHANTS ASSOCIATION

Sd U L Ramachandra Rao,
PRESIDENT

" COPY "

for Controller of Civil Supplies

DSR

Appendix F G—11

SUBJECT Levy of Municipal octroi by the Mysore State

Diary No of letter replied to

General and Revenue Secretariat

( )

the 19

Date of issue

Signed by

Minister
Local Self Governments
11
Date 11/4/50

List of enclosures

Copied by

Examined by

Section

File No

Serial No

No L 197 D 64 50

To

The Secretary to the Govt of India
Ministry of States'
New Delhi

Sir,

With reference to your letter no F 29 (12) - Econ/49 dated the 15th March 1950 on the above subject, I am directed to state that the matter is engaging the attention of this Government and the decision taken communicated to you as early as practicable ~~to be taken shortly~~

Yours faithfully

for

28/3/50

JR

No L 197

D 6 4 50

Mysore,

L S G Department, Bangalore

To

The Deputy Secretary to the Government of India,
Ministry of States, NEW DELHI

Sir,

SUB Levy of Municipal Octroi by the Mysore State

With reference to your letter No F 29(18)Econ/49 dated the 15th March 1950 on the above subject, I am directed to state that the matter is engaging the attention of this Government and the decision taken will be communicated to you as early as practicable

Yours faithfully,

for I S G Secretary to Government

sr/2

GOVERNMENT OF INDIA
MINISTRY OF STATES

No. F 29(18)-L/50 Dated New Delhi the June 1950

From

The Deputy Secretary to the Government of India,
Ministry of States

To

The Chief Secretary to the Government of Mysore,
Bangalore

Sir,

Sub - Levy of Municipal Octroi by the Mysore State

Ref - Your letter No L 197 dated the 6th April 1950

I am directed to request that the decision in the above matter, if not already arrived at, may kindly be expedited If any further delay is anticipated, the present position of the case may kindly be communicated to this Ministry

Yours faithfully,

Deputy Secretary to the Government of India

---

copy

To

The Deputy Secretary to
the Govt of India
Ministry of States
New Delhi

Subjt Levy of municipal octroi in Mysore State

Sir,

With reference to your letter no 7 Eg (18) - E/50 dated the 2nd June 1950 addressed to the Chief Registrar I am directed to state that the question is under active consideration of Govt and it will take some time before a decision could be arrived at in the matter, as it involves a detailed examination of the financial position of the municipalities in the State

Yours faithfully
Sd/-
for Secy to Govt

xxxxxxxxxxxxxxxxxxxxxxxxxxx

L 2917 dt 13-6-50

The Mysore,
xx.xxxxxxxxxxxxxxxxxxxxxxxxxxxx
L S G Department, Bangalore

To

The Deputy Secretary of
The Government of India,
Ministry of States,
NEW DELHI

Sir,

SUBJECT Levy of Municipal Octroi by the Mysore State

With reference to your letter No F 29(18)-E/50 dated the 2nd June 1950 addressed to the Chief Secretary to Government, I am directed to state that the question is under the active consideration of Government and it will take some time before a decision could be arrived at in the matter, as it involves a detailed examination of the financial position of the Municipalities in the State

Yours faithfully,

Secretary to Government
L S G Department

knr-2)

c/c

H S Ramanna
Municipal Commissioner

GENERAL & REVENUE SECRETARIAT
2407
11 JUL 1950
LA BRANCH

Guulbarga

ಸ್ಥಳೀಯ ಸ್ವಾಯತ್ತ ಸಂಸ್ಥೆಗಳ ಸಚಿವರವರಿಗೆ

FOR LOCAL SELF GOVERNMENT

ಸಂಖ್ಯೆ, No 690

ಸ್ಥಳೀಯ ಸಭೆಗಳು ತೆರಿಗೆ ವಸೂಲು ಮಾಡುತ್ತಿರುವ ಪ್ರಾಯವನ್ನು ವಜಾ ಮಾಡು ವುದರ ಬಗ್ಗೆ ಆಲೋಚಿಸುತ್ತಿರುವುದಾಗಿ ತಾವು ವ್ಯಕ್ತಪಡಿಸಿದಂತೆ ದಿ 25 6 ರಂದು (ಶನಿವಾರ) ರಚಿಸಿದ್ದ ಪತ್ರದಲ್ಲಿ ಸೂಚಿಸಿದಂತೆ — ಪ್ರಾಯವನ್ನು ವಜಾ ಮಾಡುವುದರಿಂದ

1 ಸ್ಥಳೀಯ ಸಂಸ್ಥೆಗಳಿಗೆ ಉದಾಯಭಾಗದಲ್ಲಿ ನಷ್ಟವುಂಟಾಗುವುದು

2 ಪ್ರಾಯ ವಸೂಲಿ ಸ್ಥಗಿತಗೊಳಿಸಿದ್ದನ್ನು ಈಗಿರುವ ದರದ 7-8 ರಷ್ಟು ಜಿಜ್ಞಾಸಿ ಹೆಚ್ಚಿಸಿ ಸರ್ಕಾರವು ಸ್ಥಳೀಯ ಸಂಸ್ಥೆಗಳ ಉದಾಯಭಾರವನ್ನು ಕಡಿಮೆಗೊಳಿಸಬೇಕೆಂದು ಕೋರಿದೆ

3 ಪ್ರಾಯ ವಸೂಲಿ ಸ್ಥಗಿತಗೊಳಿಸಿದ್ದು ಪ್ರತ್ಯಕ್ಷವಾಗಿ ಉದ್ದೇಶಿಸುವುದರಿಂದ ತೆರಿಗೆ ಜಿಜ್ಞಾಸಿ ಕ್ರೋಢೀಕರಿಸುವುದು

4 ಪ್ರಾಯದ ಉತ್ಪನ್ನವಾಗಿದ್ದು ಲಾಭಾಂಶದಲ್ಲಿ ಕೂಡುವುದರಿಂದ ಬಹುಪಾಲು ತೆರಿಗೆ ಯಿದೆಯೆಂಬ ಭಾವನೆಯೇ ಇಲ್ಲದಿರುತ್ತೆ

5 ಪ್ರಾಯದ ತೆರಿಗೆಯಲ್ಲಿರುವ ಮೇಲುಸೂಚಿಗಳು ತೆರಿಗೆಯಂತಿರುತ್ತೆ

6 ಪ್ರಾಯ ವಸೂಲಿ ಸ್ಥಗಿತಗೊಳಿಸಿದ್ದು ಸಾರ್ವತ್ರಿಕವಾಗಿರದೆ ದೇವಲ ಪಟ್ಟಣ ಸಂಸ್ಥೆಯ ಒಳಗಿನ ಜಿಜ್ಞಾಸಿ ತೆರಿಗೆಯಾಗಿರುತ್ತೆ

7 ಪ್ರಾಯ ವಸೂಲಿ ಸ್ಥಗಿತಗೊಳಿಸಿದ್ದು ಪ್ರಾಯದ ಉತ್ಪತ್ತಿಯಾದ ಪಟ್ಟಣಗಳಿಗೆ ಸಾಧ್ಯವೇ ಇಲ್ಲವಾಗಿರುತ್ತೆ

ಈ ಕಾರಣಗಳಿಂದ ಪ್ರಾಯವನ್ನು ನಿಷೇಧಿಸಿದಲ್ಲಿ ತೆರಿಗೆಯ ಸ್ವರೂಪ ಮಾನವುಳ್ಳದಾಗಿ, ತೆರಿಗೆ ಜಿಜ್ಞಾಸಿ ವಸೂಲಿಸಿದ ದೃಷ್ಟಿ ತಪ್ಪುವ ಸಂಭವವೇ ಜಾಸ್ತಿಯಾಗಿರುತ್ತೆ ತೆರಿಗೆ ಜಿಜ್ಞಾಸಿ ವಸೂಲಿಮಾಡ ಪ್ರಾಯವನ್ನು ನಿಷೇಧಿಸುವುದು ಸರ್ಕಾರ ವಲ್ಲದಿಂ

సింహవన్నుతమ్మ సమస్త్రి తరవి యమ్మత్తి నీ—

తమ్మి

H. R. Ramaiah

20/11/20

The Mysore Piece Goods Merchants' Association,

Ref No 106/49 50

Soji Street Mysore

Dated 8/ 5/ 1950

Encl.

THE LOCAL ... FOR ... MENT

No 320

Date 11.5.50

979

To
The Minister for City Municipalities
in the Govt. of Mysore,
Bangalore.

Sir,

Both Octroi and Sales Tax weigh heavily on the Public and work hardship on them They affect trade also to a great extent The consumers feel that in additiomm to the fact that the rates of the stuff are high, the levy of both Octroi and Sales Tax adding to them further inflates the prices and they cannot but grumble As a result of this, they sometimes desist from making any purchases

In consideration of the aforesaid facts, I request that you will kindly bestov your benign consideration and issue early orders for the complete removal of either Octroi or Sales Tax

Your early reply is solicited

Thanking you

Yours faithfully,

H L Ramachandra Rao

Chief Secretary

87

Re levy of municipal octroi by Mysore State

The file was said to be pending with the Financial Secretary

The matter may be further pursued and the progress intimated to-day please

Secy L S G w/c

[illegible]

[illegible]

This file has been referred to the Financial Secy on 2.3.50 with D No 5647/Jul

Raj 10/4/50 L-S of Legn 10/4/50

It is already one month late in it. Please ascertain what has happened to it from this branch immediately.

10/5

It has been ascertained that the file in question was put up to the Minister for Finance on 8/4/50

Dy Legn 10/4/50

Chief Secretary 4/c) 10/5/50

*1157 / [redacted]
Submitted to [redacted]
on 5/4/50

Mr S. Krishna Murthy [illegible]

please see the slip
attached & kindly furnish the
information

10/4/50

I Q & A

I remember the
[illegible] case [illegible]
all records & [illegible] [illegible]
10/4/50

Referred to
Law Secy
on 4/3/50

9262

Kvr
10/4 (6851) Sent to H Div [illegible]

Someone to be [illegible] to get the [illegible] orders
10/4

[illegible]
[illegible] 11/4

[illegible]
[illegible] 5/4

[illegible]
[illegible] many answer orders!
[illegible] [illegible]
[illegible] [illegible]

[illegible] 26/9/49

Immediate

For kind of returning the file with further with the orders of the Hon'ble Minister for Finance & Industries (vide the orders of the Chief Secy to Govt & Leg Secy)

P A to the Minister for Finance & Industries

12/4/50

The file was received just yesterday evening ~~received~~ back from the Law Secy and is now on the Hon Minister's table. If the file is immediately required it can be returned without orders as the Hon Minister is not in the office now to have it ordered (1 15 PM)

12 4 50

for Kind perusal

L Leg Secy for

[illegible] 12/4/50

[illegible]

Reg Post
19/9/49

General Merchants' Association,

Sagar (Shimoga Dist.)

ಜನರಲ್ ಮರ್ಚಂಟ್ ಅಸೋಸಿಯೇಷನ್, ಸಾಗರ (ಶಿವಮೊಗ್ಗ)

SECRETARY
GENERAL & P. 1
SEP 1949
2229
MUNICIPAL BRANCH

No PT 12949 49 1949

PLAIN

12 SEP 1949

1884

GOV

ಸಾಗರ ೧೯೪೯ ಸೆಪ್ಟೆಂಬರ್ ೧೨ ನೆ ದಿನಾಂಕ

ಸಾಗರ ಮುನಿಸಿಪಾಲಿಟಿ ಅಧ್ಯಕ್ಷರು ಮತ್ತು ಸದಸ್ಯರು

ಸಾಗರ

ಸಾಗರ ಮುನಿಸಿಪಾಲಿಟಿ ಚುನಾವಣೆಯ ಸಂಬಂಧ ಮತದಾರರ ಪಟ್ಟಿ ತಯಾರಿಸುವ ಕೆಲಸ ಮುಗಿದಿದೆ ಎಂದು ತಿಳಿಸಿದ್ದಕ್ಕೆ ಧನ್ಯವಾದಗಳು

ಇಂತಿ ನಿಮ್ಮ ವಿಶ್ವಾಸಿ

S B Chandrappa

ಕಾರ್ಯದರ್ಶಿ

alk

Law Dept
for report
12/9/49

GENERAL MERCHANTS ASSOCIATION
D 4 9 49
SAGAR DT SHIMOGA

General Merchants' Association,

Sagar (Shimoga Dist)

ಜನರಲ್ ಮರ್ಚಂಟ್ಸ್ ಅಸೋಸಿಯೇಷನ್, ಸಾಗರ ಶಿವಮೊಗ್ಗ

194

ಮೇಲ್ಕಂಡ ಸಂಸ್ಥೆದ ಆಡಳಿತ ಮಂಡಳಿಯವರ ತಾ 4 9 ಇಸ್ವಿ ರಂದು ಜರುಗಿದ ಸಭೆಯಲ್ಲಿ ಬಾಡಿಗೆ ಮೇಲಿನಿಂದ ಸಂಸ್ಥೆಯವರಿಂದ ತೆಗೆದುಕೊಳ್ಳುವ ಮುಖ್ಯವಾದ ಷರತ್ತುಗಳು ಮುಂದಿನಂತೆ

1) ಸಂಸ್ಥೆಯವರು ಸಂಸ್ಥೆದಲ್ಲಿ ಜೀವನಮಾಡುವ ಸಾಂಪ್ರದಾಯಿಕ ಮತ್ತು ಕೈಬಿಡಲಾರದ ಸಂಬಂಧದಂತೆ ಇಂದಿನ ದಾಖಲೆದ ಮೇಲೆ ಇದೇ ಸಂಸ್ಥೆಯ ಸದಸ್ಯರಾಗಿ ಮುಂದುವರಿಯುವ ಸದಸ್ಯರು ಉಂದ ಮುಂದೆ ಕೊಡದಂತೆಯೂ ಇದೇ ಸಂಸ್ಥೆಯ ಸದಸ್ಯರಾದ ಸಂಸ್ಥೆಯವರು ಬಾಡಿಗೆ ಕೊಡುವುದು ಕೂಡಲೆ ಸದಸ್ಯರಾಗಿ ಸಂಸ್ಥೆಯ ಸದಸ್ಯರಿಗೆ ಮಾತ್ರ ಬಾಡಿಗೆ ಕೊಡತಕ್ಕದ್ದು ಮತ್ತು ಸದಸ್ಯರಾದ ಸಂಸ್ಥೆಯವರು ಶೇಕಡಾ 15 ರಿಂದ 20 ರವರೆಗೂ ಜೀವನಮಾಡುವುದು ಸದಸ್ಯರಾಗಿ ಸಂಸ್ಥೆಯ ಕಾರ್ಯಗಳು ಮಾಡಿಕೊಳ್ಳುವುದು ಮತ್ತು ಸಂಸ್ಥೆಯ ಕಾರ್ಯಗಳು ಮಾಡಿಕೊಳ್ಳುವುದು

ಮುಂದಿನ ದಿನದ ವ್ಯಾಪಾರಕ್ಕೆ ಸಂಬಂಧಪಟ್ಟಂತೆ ರುಜುವಾತಿನ ಮೇಲೆ ಮೇಲಕಂಡ ಷರತ್ತುಗಳು ಸಂಸ್ಥೆಯ ಚೇರ್ಮನ್ ಮತ್ತು ಕಾರ್ಯದರ್ಶಿಗಳು ಸಂಸ್ಥೆಯವರಿಗೆ ಕೊಡುವುದು ಮತ್ತು ಅವರು ಸಂಸ್ಥೆಯ ಕಾರ್ಯಗಳು ಮಾಡಿಕೊಳ್ಳುವುದು

P T-O

[illegible]

[illegible]

S B Chamotosa[illegible]

[illegible]

GENERAL MERCHANTS ASSOCIATION
4949
SAGAR DT SHIMOGA

ಜಯ ಹಿಂದ್

ಜನರಲ್ ಮರ್ಚಂಟ್ಸ್ ಅಸೋಸಿಯೇಷನ್, ಸಾಗರ

ಮೈಸೂರು ಸರ್ಕಾರದವರು ಮಾರಾಟ ತೆಗೆ ಜಾರಿ ಮಾಡಿ ಒಂದು ವರ್ಷ-ವಾದರೂ ಮುನಿಸಿಪಲ್ ಸುಂಕವನ್ನು ಇನ್ನೂ ರದ್ದುಮಾಡಿಲ್ಲ ಇಂತಹ ಎರಡು ಸುಂಕಗಳು ಮದರಾಸ ಮುಂತಾದ ಪ್ರಾಂತಗಳಲ್ಲಿಲ್ಲ ಇದರಿಂದ ದೇಶದ ವ್ಯಾಪಾರಕ್ಕೆ ತುಂಬಾ ಧಕ್ಕೆ ತಗಲುತ್ತದೆ

ಮೊದಲೇ ಆರ್ಥಿಕ ಪರಿಸ್ಥಿತಿ ಹದಗೆಡುತ್ತಿದೆ ಪದಾರ್ಥದ ಬೆಲೆಗಳು ಏರುತ್ತಲೇ ಇವೆ ಜೀವನ ನಡೆಸುವುದೇ ದುಸ್ತರವಾದ ಈ ಕಾಲದಲ್ಲಿ ಎರಡು ಸುಂಕಗಳನ್ನು ಜನಸಾಮಾನ್ಯರು ಹೊರುವುದು ಬಹಳ ಕಷ್ಟವಾಗಿದೆ

ಇಂತಹ ಭರಿಸಲಾರದ ಹೆಚ್ಚಿನ ಸುಂಕವನ್ನು ತೆಗೆಯಬೇಕೆಂದು ಸರ್ಕಾರವನ್ನು ಒತ್ತಾಯ ಪಡಿಸುವ ಪ್ರಯತ್ನಗಳು ಎಲ್ಲಾ ಕಡೆಯಿಂದಲೂ ನಡೆಯುತ್ತಲೇ ಇವೆ ಈಗಾಗಲೇ ಈ ವಿಚಾರವನ್ನು ಅನೇಕ ಸಲ ಮೈಸೂರು ಸರ್ಕಾರದ ಗಮನಕ್ಕೆ ತಂದರೂ ಇನ್ನೂ ಸಮರ್ಪಕ ಉತ್ತರ ದೊರೆಯದಿದ್ದ ಪ್ರಯುಕ್ತ ಕೇಂದ್ರ ಸರ್ಕಾರದ ಮಾನ್ಯ ಮಂತ್ರಿಗಳಾದ ಶ್ರೀ|| ಪಂಡಿತ ನೆಹರೂ ಸರದಾರ ಪಟೇಲ್ ಮತ್ತು ಕೆ ಎ ನಿಯೋಗಿ ಇವರ ಗಮನಕ್ಕೆ ತರಲಾಗಿದೆ

ದೇಶದ ವ್ಯಾಪಾರಕ್ಕೆ ಅನುಕೂಲ ಸ್ವಾತಂತ್ರ್ಯಗಳು ಎಷ್ಟು ಜಾಸ್ತಿಯಿದ್ದರೆ ಅಷ್ಟು ಅನುಕೂಲ ಆದ್ದರಿಂದ ಮುನಿಸಿಪಲ್ ಸುಂಕ (ಆಕ್ಟ್ರಾಯಿ) ವನ್ನು ತಕ್ಷಣ ರದ್ದು ಮಾಡುವುದು ಅಗತ್ಯ

ಮುನಿಸಿಪಲ್ ಸುಂಕವನ್ನು ಬೇಗ ರದ್ದುಮಾಡಬೇಕೆಂದು ಠರಾವು ಪಾಸು ಮಾಡಿ ಮೈಸೂರು ಸರ್ಕಾರಕ್ಕೆ ಕಳುಹಿಸುವ ಉದ್ದಿಶ್ಯ ತಾ|| 4 9-49 ನೇ ಭಾನುವಾರ ಮಧ್ಯಾಹ್ನ 4 ಘಂಟೆ ಶ್ರೀ|| ಆರ ಎ ಗುಂಡಪ್ಪನವರ ಮಹಡಿ ಮೇಲೆ ನಮ್ಮ ಸಂಘದ ಜನರಲ್ ಬಾಡಿ ಸಭೆ ಕರೆಯಲಾಗಿದೆ ಎಲ್ಲರೂ ಸಕಾಲಕ್ಕೆ ತಪ್ಪದೆ ಬರಬೇಕಾಗಿ ಕೋರಿದೆ

ವಿ ಸೂ — ಇದೇ ರೀತಿ ಅಡಿಕೆ ಜವಳಿ ಮುಂತಾದ ಎಲ್ಲಾ ವರ್ತಕ ಸಂಘದವರೂ ಸಭೆ ಸೇರಿ ಠರಾವುಗಳನ್ನು ಪಾಸು ಮಾಡಿ ಸರ್ಕಾರಕ್ಕೆ ಕಳುಹಿಸಬೇಕಲ್ಲದೆ ಈ ಬಗ್ಗೆ ಮೊದಲಿನಿಂದಲೂ ಹೆಚ್ಚಿನ ಶ್ರಮ ವಹಿಸಿ ದುಡಿಯುತ್ತಿರುವ ಶ್ರೀಮಾನ್ ದಾಸಾ ರಾಜಗೋಪಾಲ್ ರೇಷ್ಮೆ ವ್ಯಾಪಾರಿಗಳು ನಗರ್ತಪೇಟೆ ಬೆಂಗಳೂರು ಇವರಿಗೂ ಠರಾವಿನ ಪ್ರತಿಯೊಂದನ್ನು ಕಳುಹಿಸಿ ಅವರ ಕೆಲಸಕ್ಕೆ ಪೂರ್ಣ ಬೆಂಬಲ ನೀಡಬೇಕಾಗಿ ವಿನಂತಿ

ಅಧ್ಯಕ್ಷ,
ಜನರಲ್ ಮರ್ಚಂಟ್ಸ್ ಅಸೋಸಿಯೇಷನ್
ಸಾಗರ

[ಗಜಾನನ ಪ್ರೆಸ್]

16/9/49

Subd

1 Mass representation urges the introduction of the system of single point levy of Sales Tax on sales & the abolition of octroi duty —

2 The request regarding single point levy cannot be conceded as our system is based mostly on multiple point levy & that the single point levy will reduce the revenue yield —

3 The question relating to octroi duty has to be dealt with in the Municipal ~~Boards~~ or Local Boards Act to which this may if approved be ~~passed~~ referred

Area Sec
Wje) 28/9/49

28/9/49

2227 pms

The question of abolition of school is before the Council and the decision will be communicated

17/10/47

The file on question has been sent to the Law Dept for opinion on certain points. Pl await its return

7/10/47

Sub B
17/10

ಪಿವಾಂ ಸೆ

25-7-49

No. T 136
Date 1/8/1949

ಸಿವಿಲ್ ಸ್ಟೇಷನ್‌ಗೆ ಹೋಗುವ ವಸ್ತುಗಳು ಸುಂಕ ಹಾಕುವ ಪದ್ಧತಿ ಹೋಗಬೇಕೆಂದುಅಭಿಪ್ರಾಯ

ಬೆಂಗಳೂರು ಜುಲೈ ೨೫

ಸಿವಿಲ್ ಸ್ಟೇಷನ್ ಪ್ರದೇಶವು ಮೈಸೂರು ಪ್ರಭುತ್ವದ ಅಧೀನಕ್ಕೆ ಒಳಪಟ್ಟಮೇಲೂ ಸಹ ನಗರದಿಂದ ಸಿವಿಲ್ ಪ್ರದೇಶಕ್ಕೆ ಹೋಗುವ ವಸ್ತುಗಳ ಮೇಲ ಸುಂಕ ಎಧಿಸುತ್ತಿರುವುದು ವ್ಯಾಪಾರ ವರ್ಗದವರಿಗೆ ತೊಂಬಾ ತೊಂದರೆ ಕಾರಣವಾಗಿದೆ— ಎಂಬುದಾಗಿ ವಾಣಿಜ್ಯಕ್ಷೇತ್ರಗಳಲ್ಲಿ ಅಭಿಪ್ರಾಯಪಡಲಾಗಿದೆ ಸಿವಿಲ ಸ್ಟೇಷನ್ ಪ್ರದೇಶವು ಬೇರೆ ಸರ್ಕಾರದ ಹಿಡಿತದಲ್ಲಿರುವವರೆಗೂ ಸುಂಕದ ಪ್ರೇಸ್ಟ್ ಏರ್ಪಡಿಸುವುದು ಸಹಜವಾಗಿಯೇ ಇದ್ದಿತು ಆದರ ಮೈಸೂರು ಸರ್ಕಾರದವರ ವಶಕ್ಕೆ ಈ ಕ್ಷೇತ್ರವು ಬಂದಮೇಲೂ ಈ ತೆರನಾದ ಸುಂಕದ ಪ್ರೇಸ್ಟಗನ್ನು ಏರ್ಪಡಿಸುವುದು ಅಸಮಂಜಸವಾಗಿದೆಯೆಂದು ಅಭಿಪ್ರಾಯ ಕಂಡುಬರುತ್ತಿದೆ

General

P Gokak
29/7

Since the Corporation is to be established shortly covering both the city and Civil Station municipal areas this question gets automatically solved. It is for consideration and orders, if in the meantime it is necessary to take up the question with the authorities concerned

16/8/49

This may be put up with the file relating to the question of the extension of the octroi on eatables

17/8/49

Encls

C3 P15
12/6/50

Office of the Municipal Commissioner
City Municipal Council

FROM Sri C Narasimha Murty, M
Ex Municipal Commr
CITY MUNICIPAL COUNCIL
MYSORE

To

Sri L Munisiswamy, B A,
Secretary to Government, L S G
Department, Bangalore
(Through the President, C M C Mysore)

Sir,

Subject - Abolition of octroi on articles subject to sales tax granting compensation to the Municipality
---

I have the honour to invite kind reference to this office letter No C3 P 15/49-50 dated 17-9-49 and subsequent reminder on 19-1-50 on the above subject and request that early orders of Government may kindly be obtained in the matter

Yours faithfully,
C Narasimha Murty
Municipal Commissioner.

Forwarded with compliments
President

PSK

draft letter is put up for approval
12/6/50

The Municipal Commissioner
L 29/26/49 14 6 50
State if current Govt orders

Appendix F G—1j

SUBJECT Addition of further one articles subject to Sales Tax granting compensation to the Municipality

Section

File No

Serial No

Diary No of letter replied to

No L 2926 Dt 14-6-50

To

The Municipal Commissioner
Mysore city
(Thro' the President)

General and Revenue Secretariat

( )

the *19*

Date of issue

Sir,

With reference to your letter no C&P 15/15800 dated the 2nd June 1950 on the above subject, I am directed to state that the matter is under the consideration of the Government. The issue of orders thereon may kindly be awaited.

Signed by

Yours faithfully

for Secy to Govt
L. S. G. Department

List of enclosures

Copied by

Examined by

ALL MYSORE MERCHANTS CONFERENCE,

DAVANGERE CITY

ಅಖಿಲ ಮೈಸೂರು ವರ್ತಕ ಸಮ್ಮೇಳನ, ಸ್ವಾಗತ ಸಮಿತಿ, ದಾವಣಗೆರೆ ಸಿಟಿ

RECEPTION COMMITTEE

President
YAJAMAN MOTI DODDAPPA
Treasurer
K. CHANNABASAPPA

Vice Presidents
DHARMAPRAKASHA RAJANAHALLI RAMA SETTY
DHA PA

Hon Secretaries
KASALA GOPALKRISHNA SETTY
IYNAHALLY DODDAVEERAPPA
K G H N M NTH A

KARNATAK PROVINCIAL CONGRESS COMMITTEE

ಕರ್ನಾಟಕ ಪ್ರಾಂತೀಯ ಕಾಂಗ್ರೆಸ್ ಸಮಿತಿ, ಹುಬ್ಬಳ್ಳಿ

Tel No
President -
General Secretary
Hon Secretary

Tel Address Congress
Ref No
Hubli

46
Th S Nijalingappa
VE F Magadum
G V Hallikeri
No 1451
Date 24/7

12th Oct.

GENERAL REVENUE SECRETARIAT
7 NO 1950
5268
BRANCH

Dear Sir,

I am enclosing herewith copies of resolutions passed by the All Mysore Merchants Conference held at Davangere under my president-ship on the 29th and 30th of Sept and 1st of Oct 1950 for your kind notice. The Conference was very representative in that about 900 delegates from all parts of the State attended the Conference I request that the resolutions will have your sympathetic consideration and hope that necessary action will follow

Yours sincerely,

(S Nijalingappa),
President.

To
The Minister for Local Self Government,
Government of Mysore,
Bangalore

19-10-50
A note may please be put up

5026

ALL MYSORE MERCHANTS CONFERENCE,

DAVANGERE CITY

ಅಖಿಲ ಮೈಸೂರು ವರ್ತಕ ಸಮ್ಮೇಳನ, ಸ್ವಾಗತ ಸಮಿತಿ, ದಾವಣಗೆರೆ ಸಿಟಿ

RECEPTION COMMITTEE

President
YAJAMAN MOTI DODDAPPA
Treasurer
K. CHANNABASAPPA
Publicity Hon Secretary
K. VEERABHADRAPPA A L L B

Vice Presidents
DHARMAPRAKASHA RAJANAHALLI RAMA SETTY
DHARMAPRAKASHA CHIGATERI MURIGAPPA
OREKONDI CHANNABASAPPA
KASALA SREENIVASA SETTY
T CHANDRANNA

Hon Secretaries
KASALA GOPALKRISHNA SETTY
IYNAHALLY DODDAVEERAPPA
K. G HANUMANTHAPPA
S H. KABANNA

Ref No

ALL COMMUNICATIONS TO BE ADDRESSED TO THE HON SECRETARY

Date 9th October 50

O C T R O I (Resolutions passed)

That the levy of octroi has not been removed in Mysore though it has been removed in other states of the union simultaneously with enforcement of sales tax Acts, that a number of resolutions in regard to this by the Municipal Councils have been submitted to the Government and it has been urged by news papers, that this fact was represented even to the Central Government, but nothing seems to have been done as yet

Therefore this Conference urges upon the Mysore Government to remove Octroi as it involve double taxation and since the economic situation of the people is highly deteriated

- - - - -

" True Copy "

Kasala Gopalkrishna Setty

Hon Secretary
All Mysore Merchants Conference
DAVANGERE CITY

Office of the Chief Minister,
Camp-Mysore,
October 22nd, 1950

Office of the Chief Minister
M. 508
24.10.50

The enclosed copy of resolution* passed by the All-Mysore Merchants Conference held at Davangere under the presidentship of Shri S Nijalingappa, President, the Karnatak Provincial Congres Committee, on the 29th and 30th of Septemb and 1st of October 1950 is sent herewith f favour of being examined and worked up ear

*Re OCTROI

Secretary to Government, L S G Department

By Order,
Private Secretary
to the Chief Minister

24/10/50

MAS

The question of the abolition of the levying octroi duty in the State is under the consideration of the Government. The file has also been submitted. The orders on the main file will be awaited.

2 Whether the Hon'ble Sri All Mysore Merchants' Conference, Davangere in Mysore endorsed is for orders

LSG Secy
For Remark
orders on the main file may be awaited & reply sent afterwards
LSG Minister

1/11/50

Submitted
1/11/50

23/11/50

THE MINISTER FOR LOCAL AFFAIRS
3680
14/11/50

ALL MYSORE MERCHANTS CONFERENCE,

DAVANGERE CITY

ಅಖಿಲ ಮೈಸೂರು ವರ್ತಕ ಸಮ್ಮೇಳನ, ಸ್ವಾಗತ ಸಮಿತಿ, ದಾವಣಗೆರೆ ಸಿಟಿ

RECEPTION COMMITTEE

President
YAJAMAN MOTI DODDAPPA
Treasurer
K. CHANNABASAPPA
Publicity Hon Secretary
K. VEERABHADRAPPA M L L B

Vice Presidents
DHARMAPRAKASHA RAJANAHALLI RAMA SETTY
DHARMAPRAKASHA CHIGATERI MURIGAPPA
OREKONDI CHANNABASAPPA
KASALA SREENIVASA SETTY
T CHANDRANNA

Hon Secretaries
KASALA GOPALKRISHNA SETTY
IYNAHALLY DODDAVEERAPPA
K. G HANUMANTHAPPA
S H. KABANNA

Ref No _____

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Therefore this Conference urges upon the Mysore Government to remove Octroi as it involve double taxation and since the economic situation of the people is highly deteriated

- - - - -

" True Copy "

Kasala Gopalakrishna Setty
Hon Secretary
All Mysore Merchants Conference
DAVANGERE CITY

[illegible] MUNICIPALITY.		INCOME [illegible] OCT [illegible] [illegible] 17-18
		Rs A. P.
1 [illegible]	.	8,622-14- 2
2 [illegible]	.	4,776- 4- 7
3. [illegible]	..	1,227 [illegible]
4 [illegible]	. .	5,640- 6- 0
5. [illegible]	.	9,058- 3- 3
6. [illegible]	.	7,212- 0- 5
7. Hoskote	. .	5,665-11- 0
8. Doddaballapur		15,711-12- 3
9 [illegible]	..	10,493- 6- 9
10 [illegible]	. .	9,129-15- 4
11 [illegible]	.	34,632- 9- 2
12. [illegible]	.	12,3[illegible]0-14-11

[illegible] MUNICIPALITIES.

1 [illegible]	.	44,614-15- 6
2. [illegible]	..	8,351- 0- 0
3 [illegible]	. .	5,434- 0- 0
4. [illegible]		19,662- 0- 0
5 [illegible]	.	3,502- 0- 0
6 [illegible]	.	7,707- 0- 0
7. [illegible]	. .	6,193- 0- 0
8. [illegible]	.	3,932- 0- 0
9 [illegible]		6,413- 0- 0
		[illegible]

[illegible]
[illegible]
[illegible]
[illegible]

KOLAR DISTRICT

Name of Municipality	Income from Octroi during 1947-1948.
1) Kolar	26,199/-
2) Bowringpet	17,159/-
3) Malur	8,358/-
4) Kulbagal	9,004/-
5) Srinivasapur	5,204/-
6) Chintamani	28,059/-
7) Sidlaghatta	4,553/-
8) Chickballapur	25,610/-
9) Goribidnur	5,675/-
10) Bagepalli	1,887/-
11) Gudibanda	849/-

TUMKUR DISTRICT

1) Tumkur	60,173/-
2) Kunigal	14,740/-
3) Madhugiri	11,969/-
4) Pavagada	5,057/-
5) Koratagere	2,991/-
6) Sira	12,980/-
7) Tiptur	26,700/-
8) Gubbi	8,076/-
9) Thuvekere	5,088/-
10) Chickmayakanahalli	7,324/-

MANDYA DISTRICT

1) Mandya	39,725/-
2) Maddur	11,903/-
3) Malavalli	9,168/-
4) Srirangapatam	11,909/-
5) French Rocks	11,926/-
6) Krishnarajpet	2,284/-
7) Nagamangala	4,415/-
8) Melkote	2,628/-
9) Belakavadi	1,209/-

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Name of Municipality.	Income from Octr during 1967-68
	HASSAN DISTRICT
1) Hassan	33,465/-
2) Arsikere	18,639/-
3) Holenarasipur	13,958/-
4) Sakleshpur	14,451/-
5) Arakalgud	5,040/-
6) Konanur	3,839/-
7) Channarayapatna	6,641/-
8) Alur	2,123/-
9) Sravanabelagola	1,598/-
10) Belur	11,133/-
11) Banavar	4,194/-
	SHIMOGA DISTRICT
1) Shimoga	1,05,213/-
2) Sagar	18,037/-
3) Shikarpur	5,578/-
4) Bhadravathi	10,840/-
5) Thirthahalli	11,405/-
6) Honnali	3,257/-
7) Sorab	3,311/-
8) Hosanagar	2,027/-
9) Kumsi	610/-
10) Chennagiri	4,104/-
11) Nyamathi	4,280/-
12) Shiralakoppa	4,992/-
	CHITALDRUG DISTRICT
1) Chitaldrug	30,620/-
2) Challakere	17,182/-
3) Harihar	11,500/-
4) Hiriyur	8,120/-
5) Molkalmuru	2,245/-
6) Holalkere	2,992/-
7) Hosadurga	6,000/-
8) Jagalur	5,409/-
9) Naikanahalli	872/-
10) Kaynakonda	510/-
11) Turuvanur	492/-

STATEMENT SHOWING THE INCOME DERIVED BY WAY OF OCTROI IN THE CORPORATION OF THE CITY OF BANGALORE, THE MYSORE AND THE DAVANGERE CITY MUNICIPALITIES, AND OF THE TOWN AND MINOR MUNICIPALITIES OF THE DISTRICTS

No	Name of the Municipality	1947-48	1948-49	1949-50 (for nine months)
		Rs	Rs	Rs
1	Corporation of the City of Bangalore	13,43,556-11- 6	19,79,720-12-11	11,60,281- 8-10
2	Mysore City Municipality	4,49,889- 0- 0	5,76,873- 0- 0	4,47,112- 0- 0
3	Davangere ,,	1,09,798- 9- 1	1,40,633- 6- 6	1,12,672-12- 5
4	Town & Minor Municipalities in Bangalore District	1,22,175- 0- 0	1,41,501- 0- 0	95 796- 0- 0
5	,, Mysore Dist	1,24,433- 7-11	1,38,682- 9-11	1,23,569-13- 7
6	,, Mandya District	94,274-10-10	1,11,535-12- 8	80,347-10-22
7	,, Tumkur District	1,55,070-15- 9	1,87,748- 8- 4	1,54,620- 9- 3
8	,, Kolar District	1,28,786- 0- 0	2,91,114- 0- 0	2,57,383- 0- 0
9	,, Hassan District	1,18,295- 0- 0	1,47,124- 0- 0	1,12 537- 0- 0
10	,, Shimoga District	1,71,838- 0- 0	2,26 513- 0- 0	1,68,315- 0- 0
11	,, Chickmagalur ,,	1,05,805- 0- 0	1,32,746- 0- 0	1,04 810- 0- 0
12	,, Chitaldrug District	86,800- 0- 0	1,39,532- 0- 0	98,599- 0- 0
	TOTAL	30,05,722- 7- 1	42,13,724- 2- 4	29,16,044- 6- 3

knr-10)

STATEMENT SHOWING THE INCOME DERIVED BY WAY OF OCTROI IN CITY MUNICIPALITIES OF BANGALORE, MYSORE, AND DAVANGERE

S,No	Name of the City Municipality	1947-48	1948-49	1949-50
		Rs	Rs	Rs
	Bangalore			
	Civil Station Municipality	2,58,323- 7- 2	3,48,238-10- 6	3,13,065- 9- 0
	City Municipality	10,85,233- 4- 4	16,31,482- 2- 5	8,47,215-15-10
	T o t a l	13,43,556-11- 6	19,79,720-12-11	11,60,281- 8-10
	M Y S O R E City Municipality	4,49,889- 0- 0	5,76,873- 0- 0	4,47,112- 0- 0
	Davangere City Municipality	1,09,798- 9- 1	1,40,633- 6- 6	1,12,672-12- 5

knr-6)

STATEMENT SHOWING THE INCOME DERIVED BY WAY OF OCTROI IN THE SEVERAL MUNICIPALITIES IN BANGALORE DISTRICT

No	Name of the Municipality	1947-48	1948-49	1949-50*
		Rs	Rs	Rs
1	Anekal	7,212	10,190	4,537
2	Doddaballapur	15,712	22,568	9,858
3	Kankanhalli	12,380	13,452	13,439
4	Chennapatna	34,633	38,985	28,317
5	Magadi	10,493	13,278	9,082
6	Hosakote	5,666	3,166	3,384
7	Ramanagaram	9,124	9,493	7,772
8	Devanahalli	3,457	5,151	2,999
9	Vijayapura	5,640	6,075	4,577
10	Thyamagondlu	4,776	3,930	2,777
11	Nelamangala	8,623	8,691	6,121
12	Yalahanka	3,232	4,011	1,862
13	Sanjapur	1,227	2,511	1,071
	Total	1,22,175	1,41,501	95,796

STATEMENT SHOWING THE INCOME DERIVED BY WAY OF OCTROI IN XXX SEVERAL MUNICIPALITIES IN MYSORE DISTRICT

No	Name of Municipality	1947-48	1948-49	1949-50
		Rs	Rs	Rs
1	Nanjangud	21,019- 0- 0	24,362- 0- 0	18,592- 0- 0
2	Chamarajangar	26,377- 0- 0	26,020- 0- 0	25,372- 0- 0
3	Ramasamudra	88-11-1	86-14-8	30-8-0
4	Melandur	2,023- 1- 1	2,509- 8- 6	2,330- 8- 7
5	Agara Kamballi	2,055-13-11	2,795-10- 8	1,993-14- 5
6	T Narasipur	11,044- 8- 8	11,466- 1- 2	9,553-14- 1
7	K u g u r	2,079-12- 4	2,242- 6-11	1,735- 8-10
8	T a l k a d	1,077- 3-11	1,336- 7- 0	3,433- 8-6
9	Bannur	3,500-12- 4	4,970-12 6	4,425- 7-6
10	Krishnarajanagar	12,567- 7- 0	14,440-14- 9	11,200-11- 1
11	Saligrama	5,885- 8-11	8,589- 0- 9	4,807- 1- 0
12	Kirle	388- 2- 6	611-14- 4	517- 7- 9
13	Hunsur	12,590- 0- 6	14,936- 7-10	19,503- 8- 9
14	Periyapatna	6,213-10- 0	5,429- 6-11	3,653- 5-10
15	G u n d l u e p e t	13,397-15- 0	14,337-15-11	11,772- 5- 7
16	Hegadadevankote	532- 4- 7	1,209- 5-11	1,185- 4-8
17	S a r a g u r	3,592- 8- 1	3,338-10- 1	3,456-11-0
		1,24,433-7-11	1,38,682-9-11	1,23,569-13-7

(Ann-12)

STATEMENT SHOWING THE INCOME UNDER OCTROI IN SEVERAL MUNICIPALITIES OF MANDYA DISTRICT DURING 1947-48, 1948-49 and 1949-50

No	Name of Municipality	1947-48	1948-49	1949-50
		Rs	Rs	Rs
1	Mandya	39,724- 9- 8	49,244-13-1	36,008-15- 0
2	Maddur	11,710- 0- 3	13,540- 0- 0	9,676- 8- 8
3	Malavalli	9,167-10-10	11,198- 0- 9	7,474-11-10
4	Srirangapatna	11,210-11- 2	12,568- 9- 9	6,810- 3- 7
5	French-rocks (pandavapura)	11,925-11- 8	13,244- 6- 7	8,903- 8- 3
6	Krishnarajapet	2,283-14- 8	3,006- 8-11	2,631- 8- 8
7	Nagamangala	4,414-10- 8	5,111-12- 6	3,947-10- 3
8	Melkote	2,627-14- 6	2,408-10- 1	1,365- 4- 6
9	Belakavadi	1,209- 7- 5	1,212-15- 0	1,162-10- 0
10	Bellur	----	----	2,366- 9- 5
	Total	94,274-10-10	1,11,535-12-8	80,347-10-2

Statement showing the income derived by way of Octroi in Town and Minor Municipalities in Tumkur District

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Sl No	Name of the Municipality	1947-48			1948-49			1949-50		
		R.	a.	p.	R.	a.	p.	R.	a.	p.
1	Tumkur	60,173	12	11	59,809	3	10	42,523	11	10
2	Kuniga	14,739	9	1	14,955	10	0	9,038	2	2
3	Gubbi	8,075	3	3	12,147	9	9	8,477	3	9
4	Tiptur	26,700	0	0	36,603	0	0	37,504	0	0
	Chiknaikanahalli	7,323	9	2	10,275	13	0	8,007	0	6
	Madhugiri	11,958	14	2	16,197	7	9	10,600	12	3
	Sira	12,963	8	3	19,150	4	9	22,794	15	11
8	Koratagere	2,991	0	0	3,167	0	0	4,595	3	8
9	Pavagada	5,057	1	10	8,159	9	2	5,864	3	4
10	Turuvekere	5,088	5	1	7,282	15	1	5,215	3	10
		1,55,070	-15	-9	1,87,748	-8	-4	1,54,620	-9	-3

STATEMENT SHOWING THE OCTROI REVENUE REALISED IN THE SEVERAL MUNI-
CIPALITIES IN THE KOLAR DISTRICT FROM THE PAST THREE YEARS
ENDED WITH 1949-50

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Municipality	Income from Octroi During the Year		
	1947-48	1948-49	1949-50 (only for nine months)
	Rs	Rs	Rs
1 Kolar	20,683	30,598	20,820
2 Bangarpet	17,158	19,941	10,922
3 Malur	8,338	8,744	6,555
4 Mulbagal	9,004	13,843	8,607
5 Srinivasapur	5,054	8,846	5,274
6 Chintamani	28,056	31,648	31,689
7 Sidlaghatta	4,553	8,434	5,880
8 Chickballapur	25,608	24,263	23 ,104
9 Goribidnur	7,686	9,770	6,000
10 Gudibanda	948	2,289	1,168
11 Bagepally	1,698	2,529	1,127
12 Manchenahally	-	-	1,812
13 K G F Sanitary Board	--	1,30,215	1,34,425
Total	1,28,786	2,91,114	2, 57,383

STATEMENT SHOWING THE INCOME DERIVED BY WAY OF OCTROI IN THE SEVERAL MUNICIPALITIES IN THE HASSAN DISTRICT

No	Name of Municipality	1947-48	1948-49	1949-50 for 9 months
		Rs	Rs	Rs
1	Hassan Town Municipality	33,464	35,747	26,412 ~~23,900~~
2	Arsikere ,, ,,	19,116	29,056	23,900
3	Sakleshpur ,, ,,	14,451	17,121	12,304
4	Holenarasipur ,,	13,996	16,302	13,194
5	Chennarayapatna ,,	6,637	7,670	5,612
6	Sravanabelagola Minor ,,	1,598	2,264	1,400
7	Banavar Minor ,,	4,194	7,081	5,189
8	Arkalgud Minor ,,	5,040	5,851	3,608
9	Konanur Minor ,,	6,539	10,997	8,800
10	Belur Minor Municipality	11,133	12,557	10,318
11	Alur Minor ,,	2,127	2,498	1,800
	Total	1,18,295	1,47,124	1,12,537

knr-12)

STATEMENT SHOWING THE INCOME UNDER OCTROI IN SEVERAL MUNICIPALITIES OF SHIMOGA DISTRICT DURING 1947-48, 1948-48, and 1949-50

Sl No	Name of Municipality	1947-48	1948-49	1949-50 upto March 1950
		Rs	Rs	Rs
1	Shimoga	1,06,500	1,18,235	83,822
2	Bhadravati	10,814	17,559	16,645
3	Chennagiri	4,104	5,310	4,501
4	Honnali	3,257	5,902	4,876
5	Nyamathi	4,280	4,841	3,852
6	Shikaripur	5,579	11,954	8,298
7	Shiralakoppa	4,992	5,738	5,230
8	Sorab	4,280	5,139	not received
9	Sagar	16,037	36,058	25,330
10	Thirthahalli	11,485	15,167	13,564
11	Kumsi	510	610	258 upt February '50
12	Hosanagar	---	---	2,290
		1,71,838	2,26,513	1,68,315

knr-12)

STATEMENT SHOWING THE RECEIPTS UNDER OCTROI FOR THE THREE YEARS 1947-1948, 1948-49, and 1949-50, in the several Municipalities in Chickmagalur District

No	Name of the Municipality	1947-48	1948-49	1949-50
		Rs	Rs	Rs
1	Chickmagalur	44,615	48,523	40,157
2	Kadur	8,351	11,265	11,876
3	Birur	5,434	10,765	7,369
4	Tarikere	19,662	26,289	18,615
5	Ajjampur	3,528	5,366	4,387
6	Narasimharajapura Minor	3,032	4,762	4,258
7	Koppa Minor	7,707	9,336	5,672
8	Sringeri ,,	6,420	7,340	6,067
9	Mudigere	6,156	9,100	6,409
	Total	1,05,805	1,32,746	1,04,810

knr-6)

STATEMENT SHOWING THE OCTROI REVENUE REALISED IN THE SEVERAL MUNICIPALITIES IN THE CHITALDRUG DISTRICT FROM THE PAST THREE YEARS ENDED WITH 1949-50

o	Name of the Municipality	Octroi Revenue Realised 1947-48	1948-49	1949-50 (9 mths)	Total
		Rs	Rs	Rs	Rs
1	Chitaldrug Town	30,629	55,005	38,980	1,24,614
2	Challakere Town	17,882	23,610	19,439	60,931
3	Harihar Town	11,580	20,209	14,188	45,977
4	Hiriyur Minor	8,120	13,283	9,054	30,457
5	Holakalmuru Minor	2,246	3,497	2,109	7,852
6	Holalkere Minor	2,992	3,350	2,796	9,138
7	Hosadurga Minor	6,060	9,163	5,119	20,342
8	Jagalur Minor	5,409	8,292	5,050	18,751
9	Malkanahatty Minor	872	1,309	931	3,112
10	Mayakonda Minor	518	679	379	1,576
11	Tharuvarur Minor	492	1,135	554	2,181
	Total	86,800	1,39,532	98,599	3,24,931

knr-6)